

MANUAL
BOARD OF FINANCE
AND TAXATION
JERSEY CITY

1876 - 77



MANUAL

OF THE

Board of Finance and Taxation,

FOR THE YEAR

1876 - 1877.

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JERSEY CITY:

THE ARGUS PRINTING HOUSE, 30 AND 32 MONTGOMERY STREET,

1877✓

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1877

Board of Finance and Education

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1877-1878

The Board of Finance and Education

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Board of Finance and Taxation.

MARTIN M. DROHAN, PRESIDENT.

ASA W. FRY.

HENRY PATTBURG.

JEREMIAH SWEENEY.

GARRET D. VAN REIPEN.

JOHN T. VAN CLEEF, CLERK.

✓ 159653

Standing Committees.

FINANCE.

VAN REIPEN, PATTBERG, FRY, SWEENEY.

TAXES AND CONCURRENT RESOLUTIONS.

FRY, SWEENEY, VAN REIPEN, PATTBERG.

SALARIES AND CLAIMS.

PATTBERG, FRY, SWEENEY, VAN REIPEN.

PRINTING AND STATIONERY.

SWEENEY, VAN REIPEN, FRY, PATTBERG.

MINUTES.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, April 13, 1876, at 3 o'clock p. m.

Present—Messrs. M. M. Drohan, Asa W. Fry, Henry Pattberg, Jeremiah Sweeney and G. D. Van Reipen.

By Mr. Fry, and adopted:

Moved, That we proceed to organize.

Mr. Drohan was elected President pro tem.

By Mr. Fry, and adopted:

Moved, That we proceed to elect a permanent President.

Mr. M. M. Drohan was nominated.

Messrs. Van Reipen and Fry were appointed tellers.

Four ballots were cast for Mr. M. M. Drohan, who was declared elected President.

By Mr. Fry, and adopted:

Moved, That Mr. See act as temporary Clerk.

By Mr. Van Reipen, and adopted:

Moved, That the rules of the last Board be the rules of this Board until further altered or amended.

By Mr. Sweeney, and adopted:

Moved, That we now go into nominations for Corporation Counsel. Leon Abbett was nominated.

By Mr. Fry:

Moved, That the nominations for Corporation Counsel be laid over for one week.

The President calling for the ayes and nays, the motion was lost by the following vote:

Ayes—Messrs. Fry and Van Reipen.

Nays—President Drohan, Messrs. Pattberg and Sweeney.

Henry Traphagen was also nominated for Corporation Counsel.

On motion, the nominations were closed.

Messrs. Fry and Van Reipen were appointed tellers.

Five ballots were cast.

Leon Abbett received three.

Henry Traphagen received two.

Leon Abbett having received a majority of all the votes cast, was declared elected Corporation Counsel.

The President announced the following standing committees of the Board for the ensuing year:

Finance—Van Reipen, Pattberg, Fry and Sweeney.

Taxes and Concurrent Resolutions—Fry, Sweeney, Van Reipen and Pattberg.

Salaries and Claims—Pattberg, Fry, Sweeney and Van Reipen.

Printing and Stationery—Sweeney, Van Reipen, Fry and Pattberg.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

From S. W. Payne:

April 13, 1876.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I would respectfully ask your Honorable Body to consider the propriety of appointing the "Daily Press" one of the official papers of this city. Very respectfully, S. W. PAYNE.

Received and laid on the table.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of as follows:

From the City Comptroller, reporting the following receipts to City Treasurer from April 6 to 12, inclusive:

General Account.....	\$8,509 75
Assessment Account	1,074 37
Water Account.....	3,266 08
Sinking Fund Account.....	2,733 48

From the City Treasurer, showing the following balances in the Hudson County National Bank at the close of business this day:

Balance Credit Tax Account.....	\$20,173 28
Balance Credit Assessment Account..	12,186 51
Balance Credit Water Account.....	3,777 72
Balance Credit Sinking Fund Account.	10,796 46

Ordered filed.

Statement from the City Comptroller of expenditures to date, on the several accounts provided for by appropriation made for expenses of City government December 1, 1875, to November 30, 1876. Referred to the Committee on Finance.

By Mr. Sweeney:

Moved, That we take a recess until 8 o'clock p. m.

The President calling for the ayes and nays, the motion was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Nays—Messrs. Fry and Van Reipen.

At which hour the Board re-assembled; all the members present.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg:

Whereas, The Board of Finance and Taxation did, on the 6th day of April, 1876, pass the following resolution, to wit:

"Moved, that we proceed to the election of a City Collector for the ensuing term;" therefore be it

Resolved, That the action of the Board, in passing said resolution and making an appointment thereunder, be and the same is hereby reconsidered, and the said resolution and appointment of James H. Love, Collector, shall be, and the same is hereby rescinded, and made utterly void and of no effect.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Nays—Messrs. Fry and Van Reipen.

The following communication was received from the City Clerk, and ordered filed:

"I do hereby certify that I have this day sworn in office Leon Abbett as Corporation Counsel of Jersey City.

JOHN E. SCOTT, City Clerk.

Jersey City, April 13, 1876.

By Mr. Pattberg:

Resolved, That the resolution adopted by the Board of Finance and Taxation April 6, 1876, to wit:

"Moved, That the City Collector be required to give bonds in the sum of two hundred thousand dollars for the faithful performance of his duties as prescribed by and in accordance with the re-

quirements of the city charter," be and is hereby rescinded.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Nays—Messrs. Fry and Van Reipen.

By Mr. Pattberg:

Whereas, The Board of Finance and Taxation did on the eighth day of April, 1876, approve of the bonds of the City Collector appointed by said Board; and

Whereas, The action of said Board in accepting the said bond has not been presented to or approved by the Mayor as contemplated, with all matters affecting the interests of the city; therefore, be it

Resolved, That the action of the Board in approving said bonds by motion, adopted as aforesaid, be and the same is hereby reconsidered, and the said motion and all action of the Board acting upon or approving said bonds shall be and the same is hereby rescinded and made utterly void and of no effect.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Nays—Messrs. Fry and Van Reipen.

By Mr. Pattberg:

Moved, That we do now proceed to the appointment of a City Collector, to succeed the present incumbent of the office, this appointment to take effect on the expiration of the term of office of the present incumbent, to wit., from April 14, 1876, and for the term prescribed in the city charter.

The President calling for the ayes and nays, the motion was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Nays—Messrs. Fry and Van Reipen.

By Mr. Pattberg, and adopted:

Moved, That we now go into nominations for City Collector.

Messrs. P. D. O'Mara and John B. Haight were nominated.

By Mr. Pattberg, and adopted:

Moved, That we now proceed to an election.

The President appointed as tellers Messrs. Fry and Van Reipen, who declined serving.

The President then appointed Messrs. Pattberg and Sweeney.

Mr. Van Reipen objected to Messrs. Pattberg and Sweeney acting as tellers at an election where the same would be decided by their votes.

By Mr. Pattberg, and adopted:

Moved, That the Corporation Counsel be requested to give his opinion as to the right of the said members to act as tellers.

The Corporation Counsel stated that in his opinion the members appointed as tellers were authorized to act.

On motion, the Board took a recess of five minutes.

Upon ressembling, a vote was taken for City Collector.

Messrs. Fry and Van Reipen refused to vote.

Three ballots were cast for John B. Haight, who was declared elected City Collector.

By Mr. Pattberg:

Resolved, That the City Collector be required to give bonds in the sum of two hundred thousand dollars (\$200,000) for the faithful performance of his duties, as prescribed by and in accordance with the requirements of the city charter.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Not Voting—Messrs. Fry and Van Reipen.

By Mr. Fry:

Whereas, In consequence of the term of office of three members of this Board having expired, thereby making a vacancy of one in the Special Committee appointed to examine and audit the books and accounts of the Police Justices, &c., &c., moved therefore, that Jeremiah Sweeney be and he is hereby appointed to fill said vacancy in said Special Committee.

By Mr. Pattberg, and adopted:

Moved, That the motion be laid on the table.

On motion of Mr. Pattberg, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Wednesday, April 20, 1876, at 3 o'clock p. m.

Present—All the members.

The reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Wm. B. Ogden, to have refunded money paid in error for taxes. Referred to the Committee on Taxes and Concurrent Resolutions.

The following official bonds of Constables were received, and referred to the Committee on Finance:

Thomas C. Cornelius, Thomas B. Wandle, Henry F. Crawford, James Sheridan, Robert Madigan and Richard Onslow.

The official bond of J. V. B. Vreeland, Water Registrar, was received and referred to the Committee on Finance.

From John F. Ward:

JERSEY CITY, April 17, 1876.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I hereby resign my position as an arbitrator under "an act relative to reservoir number three of the Jersey City Water Works." Approved March 29, 1875.

Respectfully, &c.,

JOHN F. WARD.

From B. G. Clark:

JERSEY CITY, April 19, 1876.

Board of Finance and Taxation:

Gentlemen—Your committee to adjust and settle the account of J. B. Cleveland with Jersey City, found it impossible to agree, and I hereby resign my appointment as arbitrator which you will please accept.

Yours, &c.,

B. G. CLARK.

Received and referred to the Corporation Council.

From H. T. Lee requesting appointment as Assessor Third District; received and laid on the table.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of as follows:

From the City Comptroller, reporting the following receipts to City Treasurer for the week ending April 20, 1876:

On General Account.....	\$6,027 35
On Assessment Account.....	2,421 45
On Water Account.....	2,050 09
On Sinking Fund.....	1,465 81

From the City Treasurer, showing the following balances in the Hudson County National Bank this day:

Balance credit tax account.....	\$ 6,248 67
Balance credit assessment account.....	14,029 44
Balance credit water account.....	5,330 46
Balance credit sinking fund account.....	12,215 69

Ordered filed.

Three concurrent resolutions from the Board of Public Works were received and referred to the Committee on Taxes and Concurrent Resolutions.

From the Board of Assessors:

JERSEY CITY, April 19, 1876.

Honorable Board of Finance and Taxation:

Gentlemen—You are respectfully requested to furnish the Assessors of the Fourth and Fifth Districts with new field maps, those now in use being so worn as to be inaccurate.

Respectfully submitted,

J. M. VAN TASSEL, Sec. Board of Assessors.

By Mr. Fry:

Moved, That the communication be received, and the Committee on Printing and Stationery be authorized to purchase the maps requested by the Board of Assessors.

The President calling for the ayes and nays, the motion was adopted unanimously.

Communication from the Committee on Alms of the Board of Aldermen, requesting a further appropriation for the relief of the poor. Referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions, reported recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

R-solved, That \$287 09 be paid to Warner & Carscallen, for hay and feed for Street Department horses; \$49 22 to James Hetherington for hay and feed for Street Department horses, February, 1876; \$84 04 to E. M. Pritchard, for lumber for Street and Sewer Department; \$165 30 to Adolph Luck, for carting sewer stuff for the month of February, 1876; \$51 to the Relief Insurance Company, for insurance on Water Works buildings and machinery; \$51 to Manufacturers Insurance Company, for insurance on Water Works, machinery and buildings; \$417 62 to Hewes & Phillips for one piston ring and follower for No. 7 engine; \$46 63 to Warner & Carscallen, for hay and feed for pipe yard; \$26 20 to Washburn & Campbell for cement and sand for pipe yard; \$25 10 to John Dennis, for sharpening tools for Water Works, month of February; \$136 to Pangborn, Dunning & Dear, for making 11 Water Registrar's books; \$5 to Terwillegger & Lockwood, for changing lock on safe in Clerk's office; \$7 50 to the Hudson Insurance Company, for insurance on brick addition to engine house, on Webster avenue; \$104 85 to Daniel Davis for two barrels tallow oil for Belleville Water Works.

Resolved, That \$174 85 be paid to Warner & Carscallen for hay and feed for Street Department horses for month of March, 1876; \$59 09 to James Hetherington for hay and feed for Street Department horses, month of March, 1876; \$111 65 to Adolph Luck for carting sewer stuff for month of March, 1876; \$3 to Thomas Scriven for repairing water-pot for Street Department; \$75 to Thomas Scriven for repairing and painting roof of Street and Sewer Department stables; \$30 to James McLaughlin for repairs to receiving basin corner of Bay and Henderson streets; \$6 30 to Keeney & Hoffman for hay and straw for pipe-yard hors s; \$38 18 to Keeney & Hoffman for hay and feed for tapper's horse.

Resolved, That \$81 75 be paid to John Anness for drain-pipe and repairing water-pot; \$56 55 to Theodore Sandford & Co. for white oak lumber for Belleville; \$191 50 to John B. Oltman for repairs to telegraph line; \$31 50 to Woodward & Sherwood for insurance on Public School buildings 2 and 4.

Resolved, That \$6 25 be paid to William N. Hogan for one ton of egg coal for Street Department stable; \$47 to Weston & Fiske for one barrel of cylinder oil; \$25 60 to William N. Hogan for fire-wood and coal for office Board of Public Works.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Public Grounds and Buildings of this Board be and are hereby authorized to have the yard of Public School No. 8 filled in to the proper grade, and the necessary drain constructed into the sewer, be and are hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays the resolution was adopted unanimously.

AUDITING OF CLAIMS.

The Committee on Salaries and Claims reported recommending the adoption of the following resolution:

Resolved, That the sum of \$590 20 be paid to Linn & Babbitt, Attorneys, for taxed costs in twenty cases of certiorari of sewer from Perry street to the old city line.

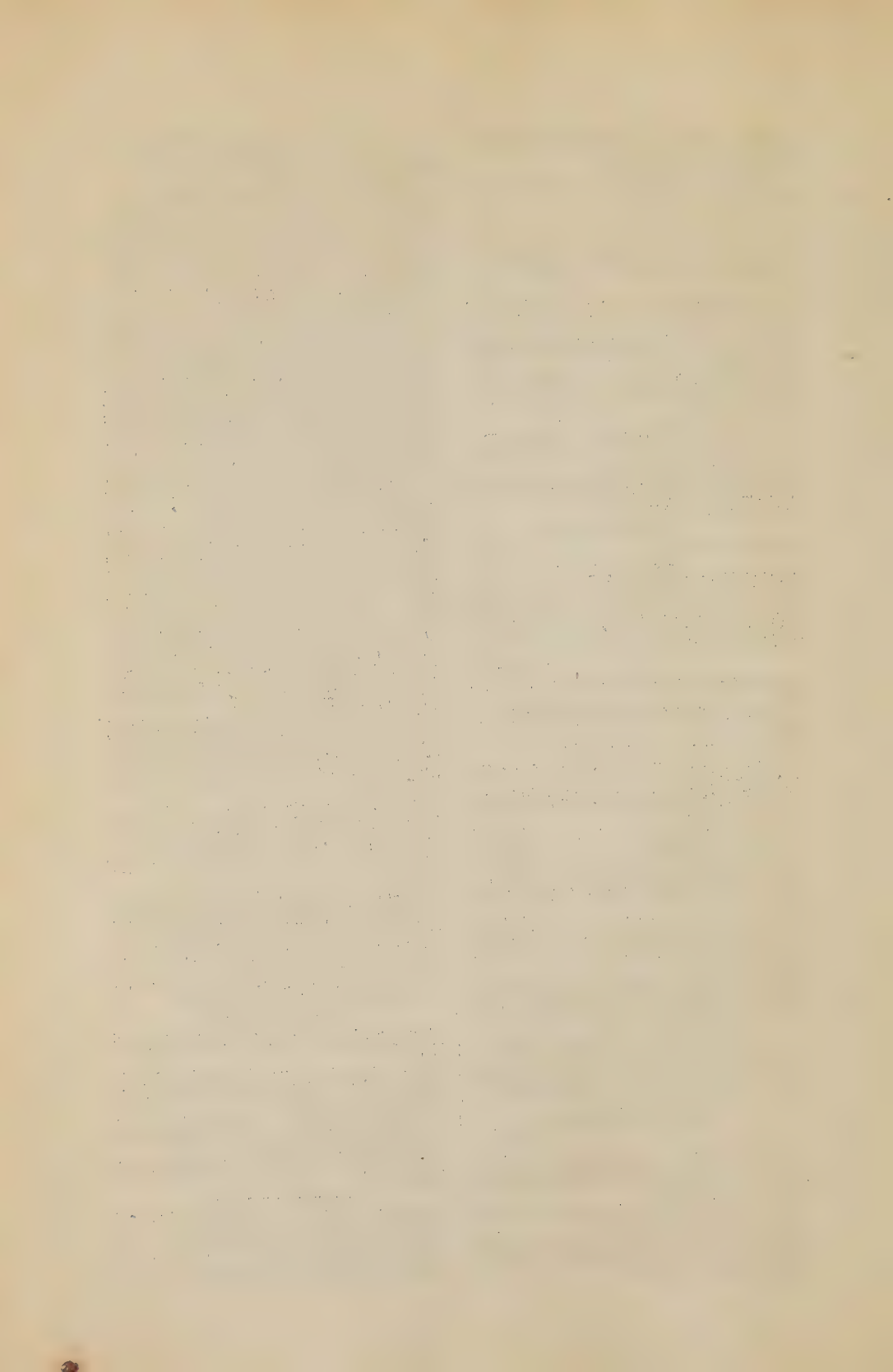
Resolved, That the sum of \$3 be paid to H. F. McDermott, for advertising notice of redemption of Greenville and other bonds.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

UNFINISHED BUSINESS.

The motion of Mr. Fry, presented to the Board at its last meeting and laid on the table, was, on motion, taken from the table and adopted.

The communication from S. W. Payne, presented to the Board at its last meeting, was, on motion, taken from the table and read.



By Mr. Fry:

Moved, That the request be not granted, as the appointment of said newspaper to be one of the official papers of Jersey City would be contrary to the charter.

MISCELLANEOUS BUSINESS.

By Mr. Fry, and adopted:

Moved, That all the members of this Board be and the same are hereby appointed to act as a committee of the whole in the matter of adjudicating upon the accounts of the Police Justices.

On motion of Mr. Pattberg the Board took a recess of twenty minutes.

Upon reassembling the Committee on Finance reported approved the bond of Thomas B. Wandle, in the sum of \$1,000, with Jasper Wandle and James Hetherington as sureties.

The President calling for the ayes and nays, the report was received, the bond approved, accepted and ordered filed.

By Mr. Sweeney:

Resolved, That the Committee on Printing and Stationery be authorized to have bound 25 copies of the minutes of this Board for the year 1875-76, for the use of the different departments of the city government.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Sweeney, and adopted:

Moved, That when we adjourn, it be to meet next Monday evening, at 8 o'clock.

On motion of Mr. Fry, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall, Jersey City, April 24, 1876, at 8 o'clock p. m.
Present—All the members.

PRESENTATION OF PETITIONS AND COMMUNICATIONS

The following official bonds were received and referred to the Committee on Finance:
Godfrey G. Dillaway, Daniel Donovan, Patrick McGinnis, Edwin Wescott, William L. Shopp, George Martin and Alfred J. Aldridge, as constables; John B. Haight as City Collector.

The following communication was received and referred to the Corporation Counsel:

April 19, 1876.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—As the arbitrators appointed March 10, 1876, by the concurrent action of the Board of Finance and Taxation and Jeremiah B. Cleveland, under the act of the Legislature approved March 25, 1875, for the purpose of ascertaining and deciding what amount, if any, is equitably due Jeremiah B. Cleveland, for work done and materials furnished in constructing Reservoir No. 3 and the sewer connected therewith, cannot make a unanimous report, I hereby offer my resignation as one of the said arbitrators.

Very respectfully,

A. S. WHITON.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported approved the official bonds of the following Constables in the sum of \$1,000 each.

James Sheridan with Jacob Wagner and Michael Cambell as sureties.

Richard Onslow with Noah D. Taylor and Thos. Gannon as sureties.

Thomas C. Cornelius with Alfred Heritage and George W. Heritage as sureties.

Henry F. Crawford with George E. Cutter and Bernard Hughes as sureties.

Robert Madigan with Henry Carroll and John Madigan as sureties.

By Mr. Fry:

Moved, That the report be received, the bonds accepted and ordered on file.

The President calling for the ayes and nays, the motion was adopted unanimously.

The Committee on Finance also reported approved the bond of J. V. B. Vreeland as Registrar of the Water Works.

The report was received, the bond accepted, ordered entered in the minutes and filed.

Know all men by these presents, That we, John V. B. Vreeland, Garret Vreeland and Nicholas G. Vreeland, all of Jersey City, in the County of Hudson and State of New Jersey, are held and firmly bound unto the Mayor and Aldermen of Jersey City in the sum of fifty thousand dollars lawful money of the United States of America, to be paid to the said Mayor and Aldermen of Jersey City, its successors or assigns, for which payment well and truly to be made we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents, sealed with our seals and dated this seventeenth day of April, eighteen hundred and seventy-six.

The condition is, that whereas the said John V. B. Vreeland has lately been appointed "Registrar of the Water Works of the Board of Public Works" of Jersey City. Now, therefore, if the said John V. B. Vreeland shall faithfully perform his duties as such "Registrar of the Water Works," then this obligation shall be void—otherwise it shall be and remain in full force and virtue.

Sealed and delivered
in presence of

Wm. C. MATTHEWS,

J. V. B. VREELAND,	[L. s.]
GARRET VREELAND,	[L. s.]
NICHOLAS G. VREELAND.	[L. s.]

MISCELLANEOUS BUSINESS.

By Mr. Sweeney:

Resolved, That the Board do now proceed to the appointment of a City Treasurer to succeed the present incumbent.

The President calling for the ayes and nays, the resolution was adopted unanimously.

Mr. Sweeney nominated for City Treasurer Thomas Earle.

Messrs. Van Reipen and Fry were appointed tellers. Five ballots were cast, all for Thomas Earle—who was declared elected City Treasurer.

By Mr. Sweeney:

Resolved, That the amount of bonds to be given by the City Treasurer be fixed at \$125,000, the same as given by the last incumbent in said office.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Pattberg:

Whereas, The amended charter of Jersey City does permit the selection of one German newspaper as an official newspaper to the corporation of Jersey City, to publish the minutes of the various Boards in the German language; and

Whereas, The New Jersey Free Press, now edited, printed and published by a chartered association at No. 60 Montgomery street, Jersey City, actually has the largest circulation of any local newspaper printed in German in this city; therefore, be it

Resolved by the Board of Finance of Jersey City, That on and after the first of May, A. D. 1876, the New Jersey Free Press is appointed the official newspaper, printed in German, to publish the minutes of the different local Boards of Jersey City, at such rates as are allowed to the official newspapers of the corporation of Jersey City by the Board of Finance; and be it further

Resolved, That the translation of the said minutes, to be published in German in the New Jersey Free Press, shall be done free of any extra charge to the corporation of Jersey City.

On motion of Mr. Fry, the resolution was referred to the Committee on Finance.

By Mr. Van Reipen:

Whereas, The appropriations heretofore made for the relief of the poor in Jersey City during the present fiscal year, have been already exhausted, as this Board has been informed and ascertained upon careful inquiry, and it being the judgment of this Board that a further appropriation is reasonably necessary to provide for the aid and relief of the poor; therefore

Resolved, That the further sum of three thousand dollars is hereby appropriated for that purpose, under the authority and provision of an act entitled an act to provide for the relief of the poor, approved March 16, 1876, and on account of such additional appropriation as it may hereafter be found and deemed reasonably necessary to make for such purpose, within the limit of appropriation contained in said act.

Resolved, That the Committee on Finance are hereby authorized to borrow from time to time, such amounts as may be necessary and needed for the purpose of paying maturing obligations, the said money to be borrowed in anticipation of the collection of taxes and assessments and the sale of bonds, and that his Honor the Mayor be requested to sign such bond or bonds as may be required, and the City Clerk to affix the corporate seal of the city thereto.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Pattberg, the Board adjourned.
CORNELIUS S. SEE, Clerk.

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Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, April 27, 1876, at 3 o'clock p. m.

Present—All the members.

On motion, the reading of the minutes of the last regular meeting, and of the adjourned meeting of April 24, 1876, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

The official bonds of Abram P. Monroe, Constable, and Thomas Earle, City Treasurer, were referred to the Committee on Finance.

Communication from attorney of James Whyte, in reference to his claim against the Mayor and Aldermen of Jersey City. Received and laid on the table.

PRESENTATION OF CLAIMS.

V. M. Ramee, Jr., \$249 25, for stationery. Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of as follows:

From the City Comptroller, reporting the following receipts to City Treasurer from April 20 to 26, inclusive:

On General Account.....	\$4,779 51
On Assessment Account.....	1,004 03
On Water Account.....	4,147 23
On Sinking Fund.....	174 31

From the City Treasurer, showing the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account.....	\$206,934 06
Balance credit assessment account.....	14,799 76
Balance credit water account.....	9,094 41
Balance credit sinking fund account.....	12,277 59

Ordered filed.

Two concurrent resolutions from the Board of Public Works were referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Salaries and Claims reported on the claim of Arthur Spielman, recommending the adoption of the following resolution:

Resolved, That the concurrent resolution of the Board of Public Works, ordering the payment of \$250 to Arthur Spielman, in full of his claim as Surveyor of the improvement of Hoboken avenue, from Bergenwood avenue to the city line, be and is hereby concurred in by the Board of Finance and Taxation.

By Mr. Van Reipen, and adopted:

Moved, That the whole matter be referred to the Corporation Counsel.

The Committee on Finance reported adverse on the bond of John B. Haight as City Collector.

By Mr. Fry:

Moved, That the report be received and adopted. The President called for the ayes and nays, with the following result:

Ayes—Messrs. Fry, Sweeney and Van Reipen.

Nays—President Drohan and Mr. Pattberg.

Mr. Sweeney requested the privilege of changing his vote from aye to nay, which was, on motion, granted. Mr. Sweeney's vote was changed as requested, and the original motion was declared lost.

On motion of Mr. Pattberg, the Board took a recess of ten minutes.

At the expiration of which time the Board re-assembled.

The Committee on Finance reported approved, the official bond of Thomas Earle as City Treasurer.

By Mr. Fry, and adopted:

Moved, That the report be received and adopted, the bond approved, accepted, ordered entered in the minutes and filed.

Know all men by these presents, that we, Thomas Earle, Benjamin G. Clarke, Matthew Armstrong, Alexander H. Wallis and James L. Ogden, all of Jersey City, in the County of Hudson, and State of New Jersey, are held and firmly bound unto the Mayor and Aldermen of Jersey City, in the sum of one hundred and twenty-five thousand dollars, to be paid to the said Mayor and Aldermen of Jersey City, its successors or assigns, for which payment well and truly to be made, we bind ourselves, our and each of our heirs, execu-

tors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this twenty-seventh day of April, in the year one thousand eight hundred and seventy-six.

The condition of the above obligation is such, that if the above bonded Thomas Earle shall faithfully perform his duties as City Treasurer of Jersey City, to which office he has been lately elected by the Board of Finance and Taxation, then the above obligation shall be void, otherwise to remain in force and virtue.

Sealed and delivered in presence of James B. Cox, Jr.

THOMAS EARLE.....	[L. S.]
B. G. CLARKE.....	[L. S.]
MATTHEW ARMSTRONG.....	[L. S.]
A. H. WALLIS.....	[L. S.]
J. L. OGDEN.....	[L. S.]

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported correct the claim of John W. Harrison, and recommended the adoption of the following resolution:

Resolved, That the sum of \$115 20 be paid to J. W. Harrison, for stationery, printing and blank books furnished for the use of the several offices of the city at the City Hall.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Fry, and adopted:

Moved, That the Committee on Printing and Stationery have printed fifty cards with the names of the members of the Board, and of the several committees of the same.

By Mr. Sweeney:

Moved, That the time of meeting of the Board be changed from 3 o'clock to 5 o'clock p. m.

On motion, laid on the table until the next regular meeting.

By Mr. Van Reipen:

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts to be deposited in the Hudson County National Bank to the credit of interest account for May, 1876:

On general account.....	\$55,908 46
On assessment account.....	60,431 54

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for \$45,000, to transfer said sum from general account to assessment account as a loan.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for \$107 42, to be deposited in the Hudson County National Bank to the credit of general interest account of July, 1875.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

By Mr. Pattberg:

Resolved, That the official bond of John B. Haight as City Collector, executed by him as principal, and by John Chilver, Orestes Cleveland, Edward T. McLoughlin, John F. Ward, John Cahill, Michael Mullone, Henry Dickinson and James McLoughlin as sureties, be accepted and approved, and that the said bond be entered in the minutes and properly filed.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Nays—Messrs. Fry and Van Reipen.

Know all men by these presents that we, John B. Haight, John Chilver, Orestes Cleveland, Edward T. McLoughlin, John F. Ward, John Cahill, Michael Mullone, Henry Dickinson, and James McLoughlin, all of Jersey City, in the County of Hudson and State of New Jersey, are held and firmly bound unto the Mayor and Aldermen of Jersey City in the sum of two hundred thousand dollars, to be paid to the said Mayor and Aldermen of Jersey City, its successors and assigns, for which payment, well and truly to be made, we bind ourselves, our and each of our heirs, executors, administrators, jointly and severally, firmly by these presents. Sealed with our seals and dated this eighteenth day of April, in the year one thousand eight hundred and seventy-six.

The condition of the above obligation is such that of the above bounden, John B. Haight shall faithfully perform his duties as City Collector of Jersey City, then the above obligation shall be void, otherwise to remain in full force and virtue. Sealed and delivered in the presence of, as to John B. Haight, Chas. R. Stelleges.

	JOHN B. HAIGHT, [L.S.]	
	JOHN CHILVER, [L.S.]	
K. M. Row, witness as to Orestes Cleveland.	ORESTES CLEVELAND, [L.S.]	
Witness as to E. T. McLoughlin.	E. T. MCLOUGHLIN, [L.S.]	
Isacc Kaylor.	JOHN F. WARD, [L.S.]	
Witness as to John F. Ward, Geo. H. Haight.	JOHN CAHILL, [L.S.]	
Witness as to John Cahill, F. G. Woolbert.	M. MULLONE, [L.S.]	
Witness as to M. Mullone, C. Young.	HENRY DICKINSON, [L.S.]	
Witness as to Henry Dickinson.	D. GARRETSON.	
Witnesses as to James McLoughlin, Thos. Gafney.	JAS. MCLOUGHLIN, [L.S.]	
By Mr. Pattberg:		
Resolved, That warrants be ordered drawn for payment of salaries for month of April, A. D. 1876, when due, viz.:		
Henry Traphagen, Mayor.....	\$166 66	
Jas. H. Love, City Collector.....	250 00	
E. A. Carman, City Comptroller.....	250 00	
Thos. Earle, City Treasurer.....	250 00	
Wm. A. Lewis, Corporation Counsel (ten days).....	138 88	
Leon Abbott, Corporation Counsel (twenty days).....	277 78	
Wm. P. Douglass, Corporation Attorney..	291 66	
Cornelius S. See, Clerk Board of Finance and Taxation.....	100 00	
Wm. Stephens, Clerk to Comptroller.....	150 00	
Isaac Morrow, Clerk to Treasurer.....	100 00	
Fred. Boyes, Accountant.....	62 50	
A. D. White, Assistant to Collector.....	125 00	
Jas. T. Grady, Clerk to Collector.....	80 00	
S. D. Dickinson, Clerk to Collector.....	80 00	
John Creech, Clerk to Collector.....	80 00	

D. T. Jeffries, Clerk to Collector.....	80 00
Walter Kissam, Clerk to Collector.....	80 00
James S. Browning, Messenger.....	50 00
Jacob Emory, Tax bill distributor.....	72 00
Martin Finck, Clerk to Special Committee of the Board of Finance and Taxation.	80 00
Thos. K. Halsted, Clerk in City Clerk's office.....	100 00
N. E. Feury, Clerk in City Clerk's office	83 33
A. L. Sears, Clerk in City Clerk's office	66 66
Wm. B. Shafer, Assessor First District....	125 00
Geo. Beck, Assessor Second District.....	125 00
John H. Ward, Assessor Third District....	125 00
J. M. Van Tassel, Assessor Fourth District.....	125 00
Jacob Perrine, Assessor Fifth District....	125 00
A. A. Woodward, Assessor Sixth District.....	125 00
Evening Journal, printing minutes.....	250 00
The Argus, printing minutes.....	250 00
Ann Norton, cleaning rooms in City Hall	36 00
Bridget Parker, cleaning rooms in City Hall	36 00
And for the payment of the balance due the members of the Board of Finance and Taxation for salaries for the year 1875-76:	
I. I. Vanderbeek.....	\$125 00
T. C. Brown.....	125 00
Asa W. Fry.....	125 00
James L. Ogden.....	125 00
G. D. Van Reipen.....	125 00
By Mr. Pattberg, as an amendment:	
Moved, That the name of James H. Love be left out of the said resolution.	
The President calling for the ayes and nays, the motion was adopted by the following vote:	
Ayes—President Drohan, Messrs. Pattberg and Sweeney.	
Nays—Messrs. Fry and Van Reipen.	
The original resolution as amended was then adopted, by the following vote:	
Ayes—President Drohan, Messrs. Pattberg and Sweeney.	
Nays—Messrs. Fry and Van Reipen.	
On motion, the Board adjourned.	

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, May 4, 1876, at 3 o'clock p. m.

Present—All the members.

On motion, the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.
Petition of James Rouan for correction of assessment bill.

Communication from Henry Stiff, in relation to taxes and assessments. Referred to Committee on Taxes and Concurrent Resolutions.

Communication from several citizens requesting the appointment of Samuel C. Nelson as Comptroller. Laid on the table.

The official bond of Andrew Love and Charles Koeble as Constables. Received and referred to the Committee on Finance.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of as follows:

From his Honor the Mayor:

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—Herewith enclosed please find copy of notice received by mail, directed to the corporation of Jersey City, in the matter of Samuel Clark, a bankrupt; also a copy of injunction this day served on me, issuing out of the Court of Chancery of the State of New Jersey, wherein Georgetta E. Bridgford is complainant, and Jeremiah B. Cleveland, the Mayor and Aldermen of Jersey City are defendants. It would be well to have the same transmitted to the Corporation Counsel. Respectfully yours,

HENRY TRAPHAGEN, Mayor.

Executive Department, Jersey City, May 1, 1876.

Referred to the Corporation Counsel.

From the City Comptroller, reporting the following receipts to City Treasury, from April 27 to May 3 inclusive:

General Account.....	\$4,769 37
Assessment Account.....	293 28
Water Account.....	2,822 24
Sinking Fund Account.....	860 52

From the City Treasurer, showing a balance of \$46,338 19 in the Hudson County National Bank to the credit of the city, at the close of business this day. Ordered filed.

From the Board of Aldermen:

Resolved, That the Board of Finance and Taxation be requested to cause the city charter and amendments to be printed in pamphlet form with proper index.

Laid on the table.

Five concurrent resolutions from the Board of Public Works. Referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for furnishing and completing steam-heating apparatus for Public School No. 8, on Sherman avenue, be and is hereby awarded to Gillis & Geoghagan, at the price named in their proposal, viz: four thousand four hundred and ninety-five dollars (\$4,495), that being the lowest bid received, and that the Corporation Attorney be directed to have drawn and executed the proper contracts for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for furnishing and delivering one thousand lengths of six-inch cast-iron water pipe be and the same is hereby awarded to William Runkle, at the price named in his proposal, viz: \$36 30 per ton of 2,240 lbs., that being the lowest bid received, and that the Corporation Attorney be directed to have drawn and executed the proper

contracts for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That \$59 23 be paid to Manhattan Oil Company for 2 bbls. oil for Belleville; \$5 to Henry C. Hutton for trucking 24-inch pipe at Reservoir; \$12 to J. H. Gautier & Co. for 3 bbls. puddled clay, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, to wit:

Resolved, That \$198 be paid to Akron Sewer Pipe Company for drain pipe; \$62 28 to Keeney & Snow for lumber for Street Department; \$52 40 to American Water and Gas Pipe Company for smoke pipe and cylindrical cup to boiler and cover; \$13 30 to William N. Hogan for 2 tons Lehigh coal, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolutions adopted by the Board of Works, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs of this Board be and hereby authorized to advertise for proposals for taking down, removing to Belleville and setting up in good working order the Worthington Engine, now at High Service Works, Hudson City, said engine being being now urgently required for use at Belleville.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to advertise for proposals for furnishing and delivering at Belleville and High Service Works, 4,000 tons of anthracite and 600 tons of bituminous coal.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, Hugh Keenan be and is hereby appointed Inspector of Sewers and Sewer Connections, at an annual salary of \$1,500.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to advertise for proposals for reconstructing present telegraph line and constructing new line where required, for the use of the Jersey City Water Works, and to keep the same in repair for one year from the date of completion—all to be done in accordance with specifications on file in the office of the Chief Engineer of this Board—be and are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following preambles and resolution, adopted by the Board of Public Works, to wit:

Whereas, By the insufficiency of the appropriation for salaries made by the Board of Finance and Taxation for this Board, it has become necessary to dispense with the services of a portion of the assistants of the Bureau of Engineering and Surveying after May 1, 1876; and

Whereas, Two of said assistants have been employed in preparing registers and water bills for the ensuing year, and by reason of their discharge the work in the Water Department will be retarded, and the Registrar will be unable to have water bills prepared in time unless extra help is furnished; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Water Rates and Assessments of this Board be and are hereby authorized to employ two assistants in the Water Department for such a time as, in the judgment of this Board, they may be required, at a salary not to exceed \$75 each per month, be and the same are hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, to wit:

Resolved, That \$77 94 be paid to Cooley & Lampman, for repairing Street Department carts to April 7, 1876; \$8 85 to P. Horrogan, for repairing Street Department tools to March 30, 1876; \$16 78 to Jersey City Gas Light Company, for gas consumed at Street Department stables for quarter ending April 1, 1876; \$7 95 to Farrier & Garretson, for plumbing work at Street Department stables; \$86 93 to Hewes & Phillips, for repairing

machinery at Belleville, etc.; \$31 75 to Cooley & Lamppan, for repairs to wagon at pipe yard; \$14 90 to Farrier & Garretson, for connecting water pipe on Railroad avenue; \$34 to Michael McDonough, for sharpening tools from March 7 to April 1, 1876; \$10 50 to Farrier & Garretson, for 50 lbs. solder; \$39 88 to Jersey City Gas Light Company, for gas consumed at office of Board of Public Works during quarter ending April 1, 1876; \$2 50 to Farrier & Garretson, for repairing pipes and closets at office of Board of Public Works; \$2 50 to Hugh F. McDermott, for advertising; \$12 50 to the Argus, for advertising, he and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the reports were received and the resolutions adopted unanimously.

The same committee reported recommending that the resolution from the Board of Public Works, showing the gross amount of money which the said Board will require for the ensuing three months, be filed.

The report was received and adopted.

The Committee on Finance reported on the resolution offered by Mr. Pattberg, April 26, 1876, in relation to official papers, recommending that it be referred to the Corporation Counsel.

The report was received and the recommendation adopted.

The same committee reported as approved the following constable bonds in the sum of \$1,000 each:

Andrew Love, with Nicholas Werther and Valentine Puster as sureties.

George Martin, with Francis Ramppen and R. McCague, Jr., as sureties.

Abram P. Monroe, with John A. Bouker and Daniel Welsh as sureties.

Godfrey G. Dilloway, with Josiah Waldron and Augustus Thau as sureties.

Daniel Donovan, with John O'Marra and Michael Desmond as sureties.

Wm. L. Schopp, with Peter A. Snyder and P. H. Hanley as sureties.

Alfred J. Aldridge, with Adolph Kirsten and Le Grand Miller as sureties.

Edwin Vescott, with Ezekiel H. Smith and John McDonald as sureties.

Charles Koebel, with David T. Bumsted and John A. White as sureties.

Patrick McGinnis, with Michael Masterson and Bernard McGinnis as sureties.

By Mr. Fry:

Moved, That the report be received and the bonds approved, accepted and ordered filed.

The President calling for the ayes and nays, the motion was unanimously adopted.

By Mr. Van Reipen:

Resolved, That pursuant to the provisions of an act of the Legislature of the State of New Jersey, entitled "An act concerning cities," approved April 21, 1876, the Finance Committee of the Board of Finance and Taxation are hereby authorized to offer and sell at public or private sale bonds of Jersey City, coupon or registered, in sums of not less than one thousand dollars each, not to exceed in the aggregate four hundred thousand dollars, said bonds to be issued in anticipation of the collection of the arrears of taxes of said city for the years 1873 and 1874, said bonds to be dated June 1, 1876, and payable in ten years from date, with interest payable semi-annually, June 1 and December 1, at the rate of seven per cent. per annum.

Resolved, That the registered or coupon bonds issued under the foregoing resolution shall be in the forms herewith submitted, and marked respectively "A" and "B," which forms are hereby fixed and determined in accordance with the provisions of the act aforesaid:

A.

State of New Jersey.

No. _____ \$ _____

The City of Jersey City
Seven Per Cent. Revenue Bond.

Know all men by these presents, that the Mayor and Aldermen of Jersey City, a municipal corporation of the State of New Jersey, does hereby, for value received, acknowledge itself to be indebted and firmly bound unto _____, or

bearer, in the sum of one thousand dollars, lawful money of the United States of America, to be paid at the office of the City Treasurer of Jersey City on the first day of June, Anno Domini one thousand eight hundred and eighty-six, with interest thereon at the rate of seven per centum per annum from the date hereof, payable semi-annually on the first day of every June and December hereafter until this bond is paid, upon presentation and surrender of the proper coupon hereto annexed.

This bond is executed and issued in conformity with a resolution passed for that purpose on May 4, A. D. 1876, by the Board of Finance and Taxation of Jersey City, under an act of the Legislature of New Jersey, entitled "An act concerning cities," approved April 21, 1876.

[Countersigned.]

Comptroller.

In witness whereof this bond is signed by the

Mayor of Jersey City and sealed with the corporate seal of the said "The Mayor and Aldermen of Jersey City," attested by the City Clerk the first day of June, A. D., one thousand eight hundred and seventy-six.

Mayor of Jersey City.

City Clerk of Jersey City.

\$35. The Mayor and Aldermen of Jersey City will pay to the bearer hereof on the first day of June, 1876, in the City of New York, thirty-five dollars in lawful money of the United States of America, being six months interest due on its Revenue Bond.

Dated June 1, A. D. 1876.

City Treasurer.

No—

State of _____ B New Jersey.
No— [Coat of Arms.] \$—

City of Jersey City.

Seven per cent Revenue Bond.

Know all men by these presents, that the Mayor and Aldermen of Jersey City, a municipal corporation of the State of New Jersey, do hereby, for value received, acknowledge itself to be indebted and firmly bound unto _____, or assigns, in the sum of _____, lawful money of the United States of America to be paid at the office of the City Treasurer of Jersey City, on the first day of June, 1886, with interest thereon at the rate of seven per cent per annum, from the date hereof, payable semi-annually on the first day of every June and December, hereafter until this bond is paid.

This bond is executed and issued in conformity with a resolution passed for that purpose on the 4th day of May, 1876, by the Board of Finance and Taxation of Jersey City, under an act of the Legislature entitled an "Act concerning Cities," approved April 21, 1876.

In witness whereof this bond is signed by the

Mayor of Jersey City, and sealed with the corporate seal of the said "The Mayor and Aldermen of Jersey City," attested by the City Clerk this _____ day of _____

[Countersigned.]

Mayor of Jersey City.

City Clerk of Jersey City,

By Mr. Fry, as amendment:

Moved, That the amount mentioned in said resolution be reduced to \$300,000.

The President calling for the ayes and nays, the amendment was lost by the following vote:

Aye—Mr. Fry.

Nays—President Drohan, Messrs. Pattberg, Sweeney and Van Reipen.

The President calling for the ayes and nays on the original resolution, the said resolution was adopted unanimously.

UNFINISHED BUSINESS.

On motion, the motion of Mr. Sweeney in reference to the change of the hour of meeting of the Board, was taken from the table and read.

By Mr. Pattberg, as an amendment, and adopted:

Moved, That the hour of meeting be 8 o'clock p. m.

The original motion, as amended, was then adopted.

On motion, the communications from several citizens in relation to the appointment of Samuel C. Nelson as City Comptroller, was taken from the table and filed.

On motion, the resolution from the Board of Aldermen, in reference to the printing the city charter, was taken from the table and referred to the Committee on Printing and Stationery.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg, and adopted:

Moved, That the office of Corporation Attorney be declared vacant and a successor be appointed by ballot.

Henry Traphagen and Herbert Stout were nominated:

Messrs. Fry and Sweeney were appointed tellers.

A vote was taken with the following result; five ballots were cast:

Henry Traphagen received two votes.

Herbert Stout received three votes.

Herbert Stout having received a majority of all the votes cast, was declared elected Corporation Attorney.

By Mr. Pattberg, and adopted:

Moved, That the office of City Comptroller be declared vacant, and a successor appointed by ballot.

Samuel C. Nelson was nominated.

Messrs. Fry and Sweeney were appointed tellers.

Five ballots were cast, all for Samuel C. Nelson, who was declared elected City Comptroller.

By Mr. Pattberg:

Moved, That the office of Clerk of this Board be declared vacant, and a successor appointed by ballot.

The President calling for the ayes and nays, the motion was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Nays—Messrs. Fry and Van Reipen.

Robert Hutton and Cornelius S. See were nominated.

Messrs. Fry and Sweeney were appointed tellers.

Five ballots were cast, with the following result:

Robert Hutton received 2 votes.

Cornelius S. See received 2 votes.

J. T. Van Cleef received 1 vote.

A second ballot was taken with the following result:

Robert Hutton received 2 votes.

Cornelius S. See received 2 votes.

J. T. Van Cleef received 1 vote.

By Mr. Sweeney:

Moved, That further balloting be dispensed with.

The President calling for the ayes and nays, the motion was lost by the following vote:

Aye—Mr. Sweeney.

Nays—President Drohan, Messrs. Fry, Pattberg and Van Reipen.

A third ballot was taken with the following result:

Robert Hutton received 2 votes.

Cornelius S. See received 1 vote.

J. T. Van Cleef received 2 votes.

By Mr. Sweeney:

Moved, That the Board take a recess for five minutes.

The President calling for the ayes and nays, the motion was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Nays—Messrs. Fry and Van Reipen.

Upon reassembling a fourth ballot was taken, with the following result:

Robert Hutton received 1 vote.

John T. Van Cleef received 3 votes.

Cornelius S. See received 1 vote.

John T. Van Cleef having received a majority of all the votes cast, was declared elected Clerk.

By Mr. Pattberg:

Moved, That a vote of thanks be extended to our worthy retiring Clerk for the able, courteous and efficient manner in which he has discharged his duties as Clerk of this Board.

The motion was adopted unanimously.

At the request of the President, Mr. Fry took the chair.

By Mr. Drohan:

Moved, That a vote of thanks be extended to the retiring Comptroller, for the courteous and efficient manner in which he has discharged his duties as Comptroller of Jersey City for the number of years in which he has so ably filled said office.

The motion was adopted unanimously.

By Mr. Van Reipen:

Moved, That a vote of thanks be extended to the retiring Corporation Attorney, for the efficient manner in which he has discharged his duties, and also to the members of the several newspapers for the able and impartial manner in which they have reported the proceedings of this Board.

The motion was adopted unanimously.

On motion, the Board adjourned.

CORNELIUS S. SEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, May 11, 1876, at 8 o'clock p. m.

Present—All the members.

The reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Wm. Brinkerhoff, attorney for Geo. W. Helms, to have repaid the sum of \$300, placed on deposit with the City Clerk of the former city of Bergen, on application for extension of Franklin place to West Side avenue, and on application for grading Clendenny avenue. Referred to the Committee on Taxes and Concurrent Resolutions.

The official bond of Samuel C. Nelson, as City Comptroller, in the sum of \$25,000, was presented.

By Mr. Van Reipen:

Moved, It be referred to the Corporation Counsel.

The President calling for the ayes and nays, the motion was carried by the following vote:

Ayes—President Drohan, and Messrs. Pattberg, Sweeney and Van Reipen.

Nay—Mr. Fry.

Communication from Scudder and Vredenburg, attorneys of Henry M. Riker, in reference to the payment of a judgment of \$697 89, obtained, in the N. J. Supreme Court vs. the Mayor and Aldermen of Jersey City, in favor of said Riker.

By Mr. Van Reipen:

Moved, That it be referred to the Corporation Counsel, with instructions to the Clerk, that he request said attorneys to withhold execution on said judgment until the Corporation Counsel report on the same.

The President called for the ayes and nays and the motion was carried by the following vote:

Ayes—President Drohan, Messrs. Pattberg, Sweeney and Van Reipen.

Nay—Mr. Fry.

Invitation from the Jersey City United Schutzten Park Co. to attend the opening festival of said Park Co. on Tuesday and Wednesday, the 16th and 17th inst., was received and accepted, and the Clerk of this Board instructed to acknowledge the same.

PRESENTATION OF CLAIMS.

M. L. R. Vandyck \$3 20, taking testimony in re The United E. R. and Land Co. vs. The Mayor and Aldermen of Jersey City. J. Fulham vs. the same.

D. E. Culver \$100, making examination of City Hall and Becker's building, attending at court and elsewhere.

Isaac Romaine \$4 40, taking testimony in re The Mayor and Aldermen of Jersey City, ads., Philip Becker.

Wacht am Hudson \$7 20, advertising tax notice and advertising bonded debt. Referred to the Committee on Salaries and Claims.

McAvoy Brothers, \$37 50, for manuals of the Board of Finance and Taxation. Referred to the Committee on Printing and Stationery.

OFFICIAL COMMUNICATIONS.

Official communications were received and disposed of as follows:

From the City Comptroller, reporting the following receipts to City Treasurer from May 4 to 10, inclusive:

On General Account.....	\$5,218 90
On Assessment Account.....	2,348 17
On Water Account.....	5,109 65
On Sinking Fund.....	915 89

From the City Treasurer, reporting the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account.....	\$18,353 71
Balance credit assessment account.....	2,172 55
Balance credit water account.....	12,128 82
Balance credit sinking fund account.....	12,598 99

Ordered filed.

Communication from the Clerk of the Board of Public Works, inviting the President and members of this Board to accompany the Board of Public Works to visit Belleville Water Works on May 16, inst. Received and accepted.

Communication from John A. Parker, Chairman Finance Committee of the Board of Education of Jersey City, requesting an appropriation to settle claims amounting to \$14,068 84, and salaries amounting to \$3,450 67.

On motion of Mr. Fry, the communication was ordered back to the Committee on Finance of the Board of Education, to have account itemized.

Petition from the Clerk of the Board of Fire Commissioners, to transfer the sum of \$2,500 from salary to general account of Fire Department for present fiscal year, and annexed to petition was a copy of Corporation Counsel's opinion in relation to the matter. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Two concurrent resolutions from the Board of Public Works. Referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Works April 4, 1876, to wit:

Resolved, That the sum of \$342 40 be paid to J. B. Cleveland for work done and materials furnished in repairs to wooden pavements on Grand street, as per contract with former city of Bergen, be and the same is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the report was received and the resolution was adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on the petition of William Anderson, adverse to granting the same, for the reason that the Board had been advised by the Corporation Attorney that he had examined the petition and failed to find therein any allegation which would justify this Board in repaying the money which William Anderson says he paid in error.

On motion of Mr. Van Reipen, the report was received and adopted.

The Committee on Taxes and Concurrent Resolutions reported on the petition of Wm. B. Ogden, recommending the adoption of the following resolution:

Resolved, That the sum of \$20 64 be paid to Wm. B. Ogden, to refund to him amounts paid by him December 20, 1873, and December 14, 1874, for taxes of said years on lot 38, block 763, Manners avenue, (now Hancock avenue), the said taxes on the said lot having been also paid by Patrick Stevens (the owner thereof), as appears by the certificate of the City Collector, and the receipted bills hereto annexed.

The President called for the ayes and nays, the report was unanimously received and the resolutions adopted.

The Committee on Taxes and Concurrent Resolutions reported on the communication of Henry Stiff, in relation to taxes and assessments, and recommended that the same be placed on file.

By Mr. Pattberg, and adopted:

Moved, That the report be received and the recommendation adopted.

The Committee on Taxes and Concurrent Resolutions reported on petition of Bartleman and Klump adverse to granting the same, for the reason that the Board has been advised by both Corporation Counsel and Attorney, that they do not find any authority warranting this Board in making and levying assessments, revising or redistributing the same.

By Mr. Van Reipen, and carried:

Moved, That the report be received and recommendation adopted.

The Committee on Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works May 11th, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Public Buildings and Grounds be and are

hereby authorized to advertise for proposals for taking down and rebuilding a portion of the front, rear and westerly walls of the City Hall, driving and redriving all necessary piles and such other work as may be necessary to be done to said building in order to make the same safe and prevent injury to adjoining buildings, and according to plans and specifications by the Chief Engineer, be and the same is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

UNFINISHED BUSINESS.

Communication from Attorney of James Whyte, laid on the table April 27, 1876, was, on motion, taken from the table.

By Mr. Fry:

Resolved, That a warrant be ordered drawn against the unexpended appropriation of this Board for the fiscal year ending November 30, 1875, in favor of E. D. Gilmore, attorney of James R. Whyte, for the sum of two hundred and sixty-nine 47-100 dollars, in full for his claim against The Mayor and Aldermen of Jersey City, for an obligation arising previous to said fiscal year, and for which judgment has been rendered against the said The Mayor and Aldermen of Jersey City by the Supreme Court of this State, the said warrant to be delivered to the said E. D. Gilmore upon his executing and delivering to the City Clerk a proper satisfaction piece, to be approved by the Corporation Attorney.

The President having called for the ayes and nays, the resolution was lost by the following vote:
Aye—Mr. Fry.

Nays—President Drohan, Messrs. Pattberg, Sweeney and Van Reipen.

By Mr. Van Reipen, and carried:

Moved, That the communication and resolution be referred to the Corporation Counsel.

AUDITING OF CLAIMS.

The Committee on Printing and Stationery reported, recommending the adoption of the following resolution:

Resolved, That the sum of \$249 45 be paid to V. M. Ramee, Jr., for stationery furnished Collector, and imperial assessors books, ruled, printed and bound, $\frac{3}{4}$ Russia, cloth sides.

The President calling for the ayes and nays, the report was received, and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for twenty thousand dollars, to transfer said sum from general account to water account as a loan.

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for twenty-nine thousand three hundred and thirty dollars, to transfer said sum from water account to interest account of May, 1876.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

By Mr. Fry, and carried:

Moved, That the Assessors of the several Districts be, and they are hereby instructed and required to enter upon their duplicate register the assessment against real and personal property, separate and distinct, one from the other, in each case of assessment, and to carry out the extensions in the same manner.

By Mr. Fry, and carried:

Whereas, Mr. John T. Van Cleef, a member of the Board of Aldermen, of this city, has been elected Clerk of the Board of Finance and Taxation; therefore

Moved, That the Corporation Counsel be requested to give this Board his opinion in writing, whether it is competent and legal under the charter, for the said John T. Van Cleef, while a member of the Board of Aldermen, to act and receive pay as Clerk of the Board of Finance and Taxation.

By Mr. Fry:

Resolved, That on and after June 1, 1876, the salary of the City Comptroller be stated and fixed at the rate of twenty-five hundred dollars per annum.

Mr. Van Reipen moved to lay the resolution on the table.

The President calling for the ayes and nays, it was so ordered by the following vote:

Ayes—President Drohan, Messrs. Pattberg, Sweeney and Van Reipen.

Nay—Mr. Fry.

By Mr. Van Reipen, and carried:

Moved, That the Clerk request the members of the different Boards of the city to meet with the members of this Board at the City Hall, on Monday next, at 8 o'clock p. m., to consult as to the advisability of making a reduction in salaries of city officers.

By Mr. Van Reipen, and carried:

Moved, That when this Board adjourns, it be to meet May 12th inst., at 8 o'clock p. m.

On motion, the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation held in the City Hall, Friday, May 12, 1876, at 8 o'clock, P. M.
 Present—President Droughan, Messrs. Pattberg, Sweeney and Van Reipen.
 Absent—Mr. Fry.

Communication from the Board of Public Works requesting an official notification of the appointment of Corporation Counsel and Attorney. Received and the clerk requested to furnish the same.

Opinion by the Corporation Counsel was received.

JERSEY CITY May 12, 1876.

The Board of Finance and Taxation:

Gentlemen:—In reply to your question "whether it is competent and legal under the charter for the said John T. Van Cleef, while a member of the Board of Aldermen to act and receive pay as Clerk of the Board of Finance and Taxation," I would state that the only section of the charter that has been suggested as preventing such an appointment is section 19 of "an act to reorganize the local government of Jersey City," approved March 31, 1871. After a careful examination of this section 19, I am satisfied that it does not prevent the appointment of Mr. Van Cleef as clerk of your Board. I find nothing in the rest of the city charter or its various supplements that would prevent such action by your Board. The duties of the two offices of Alderman and clerk of your Board do not at present conflict with each other and Mr. Van Cleef can attend to both without neglecting either, and he only receives compensation for one office.

I am clear in my opinion that it is competent and legal under the city charter as it now stands for John T. Van Cleef (while a member of the Board of Aldermen) to act as clerk of the Board of Finance and Taxation and receive pay therefor. Respectfully submitted,

LEON ABBETT,
 Corporation Counsel.

Ordered to be laid over until the next meeting.

The Committee on Finance reported, approving the official bond of Samuel C. Nelson.

By Mr. Pattberg:

Moved, That the report be received and adopted, the bond approved, accepted, entered on the minutes in full and properly filed.

The President calling for the ayes and nays, the report was received and the motion adopted unanimously.

"Know all men by these presents, that we, Samuel C. Nelson, Stephen D. Harrison, John Cox and Jno. S. Sutphen, all of Jersey City, in the county of Hudson, and State of New Jersey, are held and firmly bound unto the Mayor and Aldermen of Jersey City in the sum of twenty-five thousand dollars to be paid to the said the Mayor and Aldermen of Jersey City, its successors or assigns, for which payment well and truly to be made, we bind ourselves our and each of our heirs, executors and administrators, jointly and severally, firmly by these presents, sealed with our seals, and dated this fifth day of May in the year one thousand eight hundred and seventy-six. The condition of the above obligation is such that if the above bounded Samuel C. Nelson shall faithfully perform his duties as Comptroller of Jersey City, to which office he has been lately elected by the Board of Finance and Taxation, then the above obligation shall be void, otherwise to remain in full force and virtue.

Witness my hand and seal of office this fifth day of May 1876.

S. C. NELSON, [L.S.]

S. D. HARRISON, [L.S.]

JOHN COX, [L.S.]

JOHN S. STUPPEN, [L.S.]

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, May 18, 1876, at 8 o'clock p. m.

Present—All the members.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of E. H. Spooner, attorney for D. M. Rogers, to have taxes of 1872 and 1873 apportioned on lot 120, block 702, situate corner of Rose street and Orient avenue, and penalty remitted.

Referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the Jersey City Schutz Corps, dated May 17, 1876, inviting the members of this Board to their annual shooting festival on the fifth, sixth and seventh of June next.

Received and the clerk directed to acknowledge the same.

Petition of Susanna Smith for an adjustment of the taxes of 1873 and 1874, on plot numbered 41, blocks numbered 276 and 279, in as much as she has sub-divided said plot into lots.

Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Robert Gilchrist, J. D. Bedle, John Hallard and others, soliciting the appointment of G. Vetterlein as assistant to Comptroller Nelson.

Received and laid over.

Petition of Henry Traphagen, attorney for Mary Pratt, to credit amount due from the city to her now in course of suit to the payment of her unpaid taxes and assessments on lots numbered 145, 144, 147 and 148, in block 786, fronting on New York avenue.

Referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Perigboon, Dunning & Dear of \$159.25 for advertising and printing.

Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Opinion of Corporation Counsel as to the legality of the appointment of John T. Van Cleef to the position of clerk of this Board having been presented at the last meeting and laid over, was taken from the table and ordered filed.

Opinion of Corporation Counsel in reference to a resolution by Mr. Fry presented May 11, 1876, stating that it was proper to pass said resolution, was received. The resolution was as follows:

Resolved, That a warrant be ordered drawn against the unexpended appropriation of this Board for the fiscal year ending November 30, 1875, in favor of E. D. Gilmore, attorney for James R. Whyte, for the sum of two hundred and sixty-nine 47-100 dollars in full of his claim against the Mayor and Aldermen of Jersey City for an obligation arising previous to said fiscal year and for which judgment has been rendered against the said Mayor and Aldermen of Jersey City by the Supreme Court of this State the said warrant to be delivered to the said E. D. Gilmore upon his executing and delivering to the City Clerk a proper satisfaction piece to be approved by the Corporation Attorney.

The President calling for the ayes and nays the resolution was adopted unanimously.

Opinion by Corporation Counsel advising that the judgment obtained by Henry M. Riker against the Mayor and Aldermen of Jersey City for \$687.89-100, with interest from June 1st, 1875, be paid.

Received and ordered filed.

By Mr. Pattberg:

Resolved, That a warrant be drawn in favor of Scudder & Vredenburgh, attorneys for Henry M. Riker, for the sum of \$687.89-100, with interest from June 1st, 1875, in full for his claim against the Mayor and Aldermen of Jersey City for which judgment has been rendered against the said Mayor and Aldermen of Jersey City by the Supreme Court of this State, the said warrant to be delivered to the said Scudder & Vredenburgh upon their executing and delivering to the city clerk, a proper satisfaction piece to be approved by the Corporation Counsel or Attorney.

The President calling for the ayes and nays, the resolution was adopted unanimously.

From the City Treasurer, reporting the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account.....	\$12,123 63
Balance credit assessment account.....	4,587 78
Balance credit water account.....	14,383 47
Balance credit sinking fund.....	14,445 14

Ordered filed.

From the City Comptroller:

On general account.....	\$33,428 67
On assessment account.....	2,537 12
On sinking fund.....	1,516 95
On water account.....	13,842 66

Ordered filed.

Communication from Board of Directors of Education, with a copy of communication received by said Board from Reverend J. DeConcilio, in reference to the payment of rent of St. Michael's School House, due since November 1st, 1875, also a copy of a resolution passed by said Board, to wit:

Resolved, That the City Clerk be requested to draw and his Honor the Mayor to sign a warrant for \$250 in favor of the Rev. J. DeConcilio for one quarter's rent, ending January 31st, 1876, for school house in Fifteenth street.

The communication and resolution were referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works May 11, 1876, to wit:

Resolved, That \$36 45 be paid to J. C. Lawrence for repairing street department harness from March 20th to April 25th, 1876; \$78.75 to John Doyle, for shoeing street department horses from March 5th to April 24th, 1876; \$77.18 to Hawrey and Wilden for repairing street department carts; \$63 49 to James Hetherington for hay and feed for street department houses, month of April, 1876; \$235 32 to Warner and Carscallen for hay and feed for street department horses, month of April, 1876; \$114.55 Adolph Luck, for removing sewer garbage, month of April, 1876; \$7.50 to Thomas J. Armstrong, for retailing washstand in office of Water Department, be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the resolution was adopted unanimously.

AUDITING OF CLAIMS.

The Committee on Printing, Stationery and Supplies reported recommending the adoption of the following resolutions:

Resolved, that the sum of \$37.50 be paid to McAvoy Bros., for binding manuals of this Board, twenty-five in number, cloth side, roan backs and corners.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported recommending the adoption of the following resolutions:

Resolved, that the sum of \$32.20 be paid to Mr. V. L. R. Vandylke for taking testimony.

Resolved, That the sum of \$1.4 be paid to I. Romaine for taking testimony and swearing witnesses.

The President calling for the ayes and nays on each of the above resolutions the reports of the Committee was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for the sum of ten thousand dollars, to transfer said amount from water account to general account to pay part of loan.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Pattberg:

Resolved, That the Board of Public Works be notified of the fact that the Delaware, Lackawanna and Western Railroad Company have been using lands belonging to Jersey City in the

work of constructing the tunnel of said company through Bergen Hill, and that the Board of Public Works be requested to ask of said company payment for the use of said lands according to their value.

The President calling for the ayes and nays the resolution was adopted unanimously.

By Mr. Van Reipen and carried:

Moved, That this Board take a recess for ten minutes.

On reassembling and on motion of Mr. Van Reipen the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, May 25, 1876, at 8 o'clock p. m.

Present—All the members.

By Mr. Van Reipen, and carried:

Moved, That the reading of the minutes of the last meeting, held May 18, 1876, be dispensed with and that they stand approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Frances A. Broas to have assessment in lot 24, block 291, in Clifton Place apportioned. Referred to Committee on Taxes and Concurrent Resolutions.

Petition of Douglass and Kennedy, attorneys of Charles Finck, for payment of money paid in error for redemption of lands sold by the city for taxes unpaid. Referred to Committee on Taxes and Concurrent Resolutions.

Petition of Hugh McDermott to be paid for printing the official minutes of the different Boards of Jersey City. Referred to the Committee on Printing, Stationery and Supplies.

Petition of Abraham Van Horn, attorney of Wm. H. Van Vorst, for payment of Jersey City Bond No. 159, said bond having been lost. Referred to Committee on Finance.

Petition of John S. Edwards by Scudder & Vredenburgh, attorneys, to have overpaid assessments on Webster avenue refunded. Referred to Committee on Taxes and Concurrent Resolutions.

Petition of Abraham Van Horn, attorney for Krone Bros. & Co., for payment of their claim against the Mayor and Aldermen of Jersey City now in course of suit.

Referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Hugh F. McDermott of \$250 for printing minutes of meetings of the Boards of Jersey City.

Claim of Hugh F. McDermott of \$30 60 for printing assessors' notices, etc.

Claim of McAvoy Bros. of \$27 25 for stationery.

Claim of Michael Mullone of \$98 60 for printing assessors' notices and manuals.

All referred to Committee on Salaries and Claims.

Claim of John Houson, civil engineer, of \$100 for services as expert in attending court in the case of Philip Becker vs. the Mayor and Aldermen of Jersey City.

Ordered returned to claimant with notice that claim was not properly presented.

OFFICIAL COMMUNICATIONS.

Communication from the Board of Directors of Education stating amount of unpaid claims to the account of the different committees contracted previous to December 1, 1875, to be \$17,049.51.

Ordered laid on the table.

Communication from the City Collector with pay roll of his office for month of May, 1876.

Referred to Committee on Salaries and Claims.

From the Corporation Counsel:

CORPORATION COUNSEL'S OFFICE,
Jersey City, May 25, 1876.

The Board of Finance and Taxation:

Gents:—In reference to the claim of Arthur Spielman for \$250, my opinion is that the same should be paid upon the execution of a general release by him to the city. I have carefully examined all the papers submitted to me and consulted with one of your body formerly a member of the Board of Public Works. It appears that in 1872 a Bureau of Engineering and Surveying was established by resolution of the Board of Public Works; that thereafter on May 7, 1872, said Board by resolution fixed the salaries of surveyors at \$3,000 per annum; that May 28, 1872, the Chief Engineer, John P. Culver, nominated for appointment on said Bureau Arthur Spielman as Surveyor, and that the Board of Public Works thereupon made said appointment; That July 1, 1873, the said Bureau was re-organized, leaving out Mr. Spielman. It appears that

the work on the Hoboken avenue improvement was commenced December 2d, 1871, and completed July 18, 1874, and that Mr. Spielman was in charge thereof the whole of said period; that when the Bureau was created in 1872, the Chief Engineer deemed it proper to continue Mr. Spielman in charge of the work on said improvement, and had him appointed a surveyor under a special arrangement as to his salary, limiting it to \$1,000 in all, and stipulating that Mr. Spielman should attend to all the work on the Hoboken avenue improvement until its completion.

The Board of Public Works never acted directly on this special arrangement although they were aware of it, as appears by their minutes.

This arrangement of the Chief Engineer did not of itself create any liability on the part of the city, but as Mr. Spielman was a party to it, it limits his claim for salary under his appointment to \$1,000, of which he has already received \$750. The claim being in my judgment one that can be legally enforced against the city, I advise its payment.

LEON ABBETT,
Corporation Counsel.

The opinion was received and ordered filed.

From the City Comptroller, reporting the following receipts of the city treasury May 15th to 24th, both days inclusive:

On general account.....	\$4,396 99
On assessment account.....	837 85
On sinking fund account.....	760 28
On water account.....	7,484 06

Received and ordered filed.

From the City Treasurer, reporting the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account.....	\$16,641 82
Balance credit assessment account.....	5,399 65
Balance credit water account.....	25,345 10
Balance credit sinking fund account.....	18,376 92

Received and ordered filed.

Communication from Police Justice Keese, requesting appointment of some competent person to act as clerk of the First District Police Court.

Received and referred to corporation counsel for his opinion as to the authority of this Board to appoint said clerk.

Four concurrent resolutions from the Board of Public Works were received and referred to Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions offered the following reports:

On communication from the Board of Fire Commissioners asking that \$2,500 of salary account be transferred to General account, presented May 11th, 1876.

Recommending the adoption of the following resolution.

Resolved, That the City Comptroller be, and is hereby instructed to transfer the sum of twenty-five hundred dollars (\$2,500) from the salary account to the general account of appropriation made to the Fire Department for the fiscal year ending Nov. 30, 1876.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

On concurrent resolution from the Board of Public Works, presented May 11th, 1876, recommending the adoption of the following resolution.

Resolved, That the following resolution adopted by the Board of Public Works, May 11th, 1876 to wit, ordering paid the claim of William Wilson, Veterinary Surgeon, for services and medicines furnished for horses of Street Department of Board of Public Works, be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the report was received, and the resolution adopted unanimously.

On petition of Henry Triphagen, attorney for Mary Pratt, to credit the amount due her from the city to payment of her unpaid taxes, recommending the adoption of the following resolution:

Resolved, That the petition of Henry Traphagen, attorney for Mary Pratt, presented May 18th, 1876, and referred to the Committee on Taxes and Concurrent Resolutions, be referred to the Corporation Counsel for his opinion as to whether this Board has power to grant the prayer of the petitioner.

The report of the committee was received and the resolution adopted.

The Committee on Salaries and Claims made the following reports:

On claim of Henry Traphagen for legal services as Counsel for the Board of Water Commissioners, recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and thirty-six dollars and eleven cents be paid to Henry Traphagen for legal services and disbursements as Counsel and Attorney for the Board of Water Commissioners in 1870 and 1871.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

On communication from City Collector in reference to salaries due employees of his office, recommending that the pay-roll be approved with the exception of the name of James H. Love, Collector.

The President calling for the ayes and nays the report was received and the recommendation adopted by the following vote:

Ayes—President Droham, Messrs. Pattberg, Sweeney and Van Reipen.

Nay—Mr. Fry.

By Mr. Pattberg and carried:

Moved, That the vote on the report and recommendation of the committee be reconsidered, and that the Board take a recess for five minutes.

On reassembling the committee again reported on the communication from the Collector in regard to salaries, and recommended the adoption of the following resolution:

Resolved, That warrants be ordered drawn for payment of salaries for the following named when due for the month of May, 1876:

A. D. White, clerk in Collector's office...	\$125 00
James T. Grady, clerk in Collector's office	80 00
S. T. Dickinson, clerk in Collector's office.....	80 00
John Creech, clerk in Collector's office..	80 00
D. T. Jeffries, clerk in Collector's office..	80 00
Walter Kissam, clerk in Collector's office	80 00
James S. Browning, messenger.....	50 00
Jacob Emery, tax bill distributor, 27 days....	81 00
Martin Fink, clerk to committee.....	80 00

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Wacht am Hudson, recommending the adoption of the following resolution:

Resolved, That the sum of \$8.70 be paid to Wacht am Hudson for advertising tax notices and bonded debt.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Fry:

Whereas, The clerk to the City Treasurer in the performance of the duties required of him must of necessity have access to the monies, bonds and other property of the city that passes through the Treasury; therefore

Resolved, That the bond required of the said clerk for the faithful performance of his duties shall be fifty thousand dollars with two or more sureties satisfactory to the Board of Finance and Taxation.

By Mr. Van Reipen:

Resolved, That a warrant be drawn on the city treasurer in favor of said officer for forty thousand dollars to transfer said sum from general account to assessment account as a loan.

By Mr. Van Reipen:

Resolved, That a warrant be drawn on the city treasurer in favor of said officer for the following amounts to be deposited in the Hudson County National Bank to the credit of interest account of June, 1876:

On general account.....	\$1,711 50
On assessment account.....	45,500 00
On water account	8,583 75

The President calling for the ayes and nays on each of the above resolutions they were adopted unanimously.

The following sealed proposals for the purchase of the whole or any part of \$150,000 of Jersey City seven per cent. bonds, either coupon or registered, payable in ten years from June 1, 1876, were received, opened by the President and read:

D. Pearson, \$10,000 at par, coupons.	
John Lamb and C. Zabriskie, \$100,000 at 104.03.	
Winslow, Lanier & Co., \$150,000 at 103 68.	
Loomis L. White & Co., \$150,000 at 105.	
George K. Sistare, \$50,000, or any part, at 103 68.	
Daniel A. Moran, \$50,000 at 104.156.	
Daniel A. Moran, \$50,000 at 104.275.	
Daniel A. Moran, \$50,000 at 104.331, or \$150,000 at 104.274.	

By Mr. Fry and carried:

Moved, That the proposals be referred to the Committee on Finance, and that said committee report at an adjourned meeting on Friday, May 26, 1876, at 9 o'clock A. M.

By Mr. Van Reipen and carried:

Moved, That when this Board adjourns it be to meet at 9 o'clock A. M., Friday, May 23th, 1876.

On motion of Mr. Fry the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation held at the City Hall Friday, May 26th. 1876, at 9 o'clock A. M.
 Present—President Drohan, Messrs Fry, Pattberg and Van Reipen.
 Absent—Mr. Sweeney.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on proposals for the purchase of the whole or any part of \$150,000 of Jersey City seven per cent. bonds, payable in ten years, recommending the adoption of the following resolution:

Resolved, That the bid made by Loomis L. White & Co., of 105 for \$150,000 of Jersey City revenue bonds, dated June 1st. 1876, be accepted.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Drohan, Messrs. Fry, Pattberg, and Van Reipen.

Absent—Mr. Sweeney.

MISCELLANEOUS BUSINESS.

By Mr. Patberg:

Resolved, That warrants be ordered drawn for payment of salaries for month of May, 1876, when due, viz.:

Charles Siedler, Mayor,	\$166 66
Thomas Earle, Treasurer,	250 00
E. A. Carman, Comptroller, 12 days.....	96 78
S. C. Nelson, Comptroller, 19 days.....	135 22

Leon Abbett, Corporation Counsel.	416 66
Herbert Stout Corporation Attorney. 25 days.....	253 20
Wm. P. Douglass, Corporation Attorney 6 days	56 46
Wm. Stevens, Clerk to Comptroller.....	150 00
Isaac Morrow, Clerk to Treasurer.....	100 00
Frederick Boyes, Accountant.....	62 50
John T. Van Cleef, Clerk to Board of Finance 26 days.....	83 87
Cornelius S. See, Clerk Board Finance, 5 days	16 13
T. K. Halsted, clerk in City Clerk's office.	100 00
N. E. Feury, " " " "	84 33
A. L. Sears " " " "	66 66
Wm. B. Schafer, assessor, First District.	\$125 00
Geo. Beck, assessor, Second District....	125 00
John H. Ward, assessor, Third District..	125 00
J. M. Van Tassel, assessor, Fourth District	125 00
Jacob Perrine, assessor, Fifth District ..	125 00
A. A. Woodward, assessor, Sixth District.	125 00
Evening Journal, printing minutes.....	250 00
The Argus, printing minutes.....	250 00
Ann Norton, cleaning rooms in City Hall	36 00
Bridget Parker, cleaning rooms in City Hall	36 00

The President having called for the yeas and nays the resolution was adopted unanimously.
 On motion of Mr. Fry the Board adjourned
 JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in City Hall, Thursday, June 1st, 1876, at 8 o'clock, P.M.

Present—Messrs. Fry, Pattberg, Sweeney and Van Reipen.

Absent—President Drohan.

In the absence of the President the Clerk called the Board to order.

On motion, Mr. Van Reipen was elected President pro tem.

On motion the reading of the minutes of the regular meeting of May 25th, and of the adjourned meeting of May 28th, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Douglass and Kennedy, attorneys of Wm. Robertson for payment of \$250 for receiving basins.

Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Peter Rademann to have taxes apportioned on lots 27 and 31, in block 511, city map.

Referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

New York Daily Times, \$24 for advertising or proposals for city bonds, twenty lines, six times; John Houston, civil engineer, \$100 for attending court as an expert in case of Becker vs. The City; Samuel McBurney, \$208.33, balance due on claim for services in making report, &c., in 1871.

The above claims were referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From the City Treasurer, showing the following balances in the Hudson County National Bank at the close of business, this day:

Balance credit tax account.....	\$79,832 67
Balance credit assessment account.....	2,365 84
Balance credit water account.....	48,320 26
Balance credit sinking fund.....	11,805 18

Ordered filed.

From the City Comptroller, reporting the following receipts of the City Treasury, May 25 to May 31, both days inclusive:

	General account.	Assessment account.	Sinking fund.	Water account.
May 25....	\$1,262 65	\$14 71	\$21 50	\$2,613 40
May 26....	296 63	18 76		1,375 31
May 27....	497 53	117 63	176 45	1,826 92
May 28....	425 71	244 32	39 81	3,273 93
May 30....				
May 31....	1,161 91	1,910 55	110 00	5,170 01
	\$3,644 50	\$2,365 97	\$247 76	\$14,259 57

Ordered filed.

Communication from the Board of Public Works with report of Committee on Pumping and Reservoirs in regard to the claim of Jersey City against the Delaware, Lackawanna and Western Railroad Company for the use of lands belonging to the city. Ordered filed.

Four concurrent resolutions from the Board of Public Works.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

The official bond of Isaac Morrow, Jr., as clerk of the city treasurer, in the sum of \$50,000, was presented with the approval of the Corporation Counsel as to the form indorsed thereon.

Referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolutions adopted by the Board of Public Works, May 23, 1876, be wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Pumping and Reservoirs be and are hereby authorized to advertise for proposals for carting and trimming coal at Belleville, and High Service Water Works.

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the following contracts be and the same are hereby awarded to the parties hereinafter mentioned at the prices named in their proposals, they being the lowest bidders:

Contract for furnishing and delivering at the

Jersey City Pumping station at Belleville, N. J., 4,000 tons of Anthracite coal to John Headdon, Jr., at the price named in his proposal, viz: four dollars and eighty seven cents (4.87) per ton of 2,240 lbs.

Contract for furnishing and delivering at the Jersey City Pumping station at Belleville, N. J., 600 tons of Bituminous coal to Detmold & Cox, at the price named in their proposal, viz: four dollars and ninety-nine cents (4.99) per ton of 2,240 lbs.

Contract for taking down and rebuilding a portion of the front, rear and westerly walls of the City Hall and rebuilding same, etc., to David T. Bumsted, at the price named in his proposal, viz: three thousand four hundred dollars (\$3,400); and

Resolved, That the corporation attorney be directed to prepare and have executed the proper contracts for the same, in accordance with proposals of parties above named, be and the same are hereby concurred in by the Board of Finance and Taxation.

The President pro tem. calling for the ayes and nays the report was received and the resolution adopted by the following vote:

Ayes—Messrs. Fry, Pattberg, Sweeney and Van Reipen.

Absent—President Drohan.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, May 23d, 1876, be wit:

Resolved, That \$44.91 be paid to Robert Muirhead, for blue stone flagging for repairing drains: \$11.76 to C. William Potter, for making 312 feet wooden drains; \$9.75 to John V. Condon, for repairing man-holes in Newark avenue sewer, between Barrow and Henderson streets; \$33.05 to Michael McDonough, for sharpening pipe yard tools; \$297.33 to William Kunkle, for 50 lengths cast iron water pipe; \$40.59 to Keeney & Hoffman for hay and feed for pipe yard horses; \$13.50 to James R. Whyte, for one cord of pine wood for pipe yard; \$29.50 to Dodge, Meigs & Co., for lumber for pipe yard; \$18.34 to the New Jersey Ice Company, for ice for office from Dec. 1st, 1875, to May 1st, 1876; \$24.18 to C. Wm. Potter, for repairing desks at office of Board of Public Works; \$18.90 to Wacht am Hudson, for advertising corporation notices; \$10.90 to Hugh F. McDermott, for advertising corporation notices; \$97.42 to Dodd & Spangler, for painting and repairing roof, window caps, &c., of Reservoir building, be and is hereby concurred in by the Board of Finance and Taxation.

The President pro tem. calling for the ayes and nays the report was received and the resolution adopted by the following vote:

Ayes—Messrs. Fry, Pattberg, Sweeney and Van Reipen.

Absent—President Drohan.

Committee on Salaries and Claims reported adverse to the payment of the claim of Hugh F. McDermott of \$250 for printing minutes of all the Boards of Jersey City for the month of April, 1876.

On claim of Pangborn, Dunning & Dear for advertising and printing, reported recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and sixty-one 25-100 dollars be paid to Pangborn, Dunning & Dear for printing minutes, advertising, &c., from January 29th to April 29th, 1876.

The President pro tem. calling for the ayes and nays the report was received and the resolution adopted by the following vote.

Ayes—Messrs. Fry, Pattberg, Sweeney and Van Reipen.

Absent—President Drohan.

On claim of Delos E. Culver of \$100 for examination of City Hall, &c., as consulting engineer. Reported, recommending the adoption of the following resolution:

Resolved, That the claim of Delos E. Culver, of \$100 for examination of City Hall and attending Court during the trial of the case of Becker vs. The Mayor and Aldermen of Jersey City as a consulting engineer be and the same

is hereby referred to the Corporation Counsel for his written opinion as to the authority of this Board to order the claim paid.

The President pro tem. calling for the ayes and nays the report was received and the resolution adopted by the following vote:

Ayes—Messrs. Fry, Pattberg, Sweeney and Van Reipen.

Absent—President Drohan.

COMMITTEE ON FINANCE

reported, approving the official bond of Isaac Morrow, Jr., clerk to city treasurer.

By Mr. Pattberg:

Moved, That the report be received and adopted, the bond approved, accepted, entered on the minutes in full and properly filed.

The President pro tem. calling for the ayes and nays the report was received and the motion adopted by the following vote:

Ayes—Messrs. Fry, Pattberg, Sweeney and Van Reipen.

Absent—President Drohan.

"Know all men by these presents. That we, Isaac Morrow, Jr., Isaac Morrow, George Morrow and David Taylor, all of Jersey City, in the county of Hudson and State of New Jersey, are held and firmly bound unto "the Mayor and Aldermen of Jersey City" in the sum of fifty thousand dollars to be paid to the said "The Mayor and Aldermen of Jersey City" its successors or assigns for which payment well and truly to be made, we bind ourselves our and each of our

heirs, executors and administrators jointly and severally, firmly by these presents. Sealed with our seals and dated this twenty-ninth day of May in the year one thousand eight hundred and seventy-six.

The condition of the above obligation is such, that if the above bounden Issac Morrow, Jr., shall faithfully perform his duties as clerk to the City Treasurer of Jersey City, then the above obligation shall be void, otherwise to remain in full force and virtue.

ISAAC MORROW, JR., [L. S.]

ISAAC MORROW. [L. S.]

GEORGE MORROW. [L. S.]

DAVID TAYLOR. [L. S.]

Sealed and delivered in presence of,

C. G. SHEPHARD.

MISCELLANEOUS BUSINESS.

By Mr. Fry:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer to transfer six hundred and seventy-three 30-100 dollars from assessment account to general account, being that part due from assessment account in warrant drawn to Scudder & Vredenberg, Attorneys for Henry M Riker.

The President pro tem calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—Messrs. Fry, Pattberg, Sweeney and Van Reipen

Absent—President Drohan.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, June 8, 1876, at 8 o'clock p. m.

Present—All the members.

By Mr. Sweeney and carried:

Moved, That the reading of the minutes of the last regular meeting held June 1, 1876, be dispensed with and they stand approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Charles Shedler, Alexander T. McGill, and others, soliciting the appointment of Frederick C. Wolbert as clerk to Police Justice Keese.

Received and ordered filed.

Petition of Henry M. Riker concerning the grading and paving of West Newark avenue, from the Five Corners to the Hackensack River, asking for the difference between the two assessments from the records of the collector's office.

Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Isabella Clements to have refunded amount paid in error for water rents.

Referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS

Claim of Hugh F. McDermott of \$250 for printing official minutes for month of May, 1876.

Referred to the Committee on Salaries and Claims.

Claim of the Journal of Commerce of \$19 for advertising for proposals to take ten-year Jersey City bonds.

Referred to the Committee on Printing, Stationery and Supplies.

Claim of McAvoy Bros., of \$338 70 for stationery.

Referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication and amavrit from the Board of Assessors was presented and ordered filed.

Communication from the Board of Assessors, received and referred to the Committee on Printing, Stationery and Supplies.

Opinion of the Corporation Counsel in relation to claim of D. E. Culver.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gents—The claim of Delos E. Culver for services rendered as engineer in making examination of City Hall, &c., is certified to as correct by the Corporation Attorney, May 4, 1876. He was employed by Mr. Douglass in order to ascertain facts necessary to be known to make a successful defence in the suit of Mr. Becker against the city. The service was rendered by Mr. Culver and under the certificate of the Corporation Attorney. I advise that the claim be adjusted by the B. and

Respectfully submitted,

LEON ABBETT,

Corporation Counsel.

June 8, 1876.

The opinion was received and ordered filed.

From the City Treasurer reporting the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account.....	\$35,848 32
Balance credit assessment account....	3 937 41
Balance credit water account.....	59 045 77
Balance credit sinking fund account, 1876.....	12,076 61
Balance credit sinking fund account, 1875.....	1,605 69

Received and ordered filed.

From the City Comptroller reporting the following receipts of the City Treasurer, June 1st to June 7th, both days inclusive.

Sink- ing fund.	Gen- eral tax.	Assess- ment acc't.	Sink- ing fund.	Water acc't.
June 1... 470 27	153,357 52	84 53	102	29,873 34
June 2... 85 40	931 41	398 82	2	35 74
June 3... 218 95	628 62	411 70	39	1,722 74
June 4... 394 07	239 09	434 70	16	2,270 12
June 5... 330 83	297 22	200 80		1,854 06

June 7... 58 82	497 19	125 55	170	1,990 15
1,559 34	160,921 05	1,656 50	327	39,855 15

Received and ordered filed.

Opinion of the Corporation Counsel on petition of Justice Keese for appointment of clerk of his court.

Jersey City, May 29, 1876.

To the Honorable the Board of Finance and Taxation:

Gentlemen—My opinion in reference to the communication of Justice Keese to you Board is that as the fines imposed by him are appropriated by law to the sinking fund, to be used to satisfy bonds of Jersey City, you have a right to appoint a clerk of the First District Police Court, who will act as an agent of your Board to perform such duties as will aid in securing the proper keeping of this account with the city and the payment thereof to the city treasurer, under section 135 of the charter.

Your respectfully,

LEON ABBETT,

Corporation Counsel.

Received and ordered filed.

Communication from Justice Keese in relation to the appointment of clerk of First District Police Court.

Received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions offered the following reports:

On petition of John S. Edwards, presented May 25, 1876, that this Board has no legal authority to grant the relief asked for therein.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, May 29, 1876, to wit:

Resolved, That \$42 18 be paid to John Anness, for rope, wheelbarrows, nails, &c.; \$71 to Hugh Glennon for sand for street repairs; \$70.77 to Cooley & Lampman for repairing street department carts for month of April, 1876; \$15.45 to P. Harrogan for repairing street department tools from April 1st to May 15th, 1876; \$1.13 to C. A. Woolsey for 25 lbs. of 20-penny nails; \$184.75 to Cook & Beggs for repairs to machinery at Belleville; \$50 53 to C. A. Woolsey for nails, lard, oil, rubber hose, &c.; \$50.46 to John Anness for nails; set w. grass hook, &c. for Belleville water works; \$306.11 to C. A. Woolsey for blasting powder, emery cloth, oil, &c., for pipe yard; \$7.38 to John Anness for 2 kegs nails; \$300.50 to National Metre Company for 23-1 ch metres; \$17.50 to James Wakefield for posting water rent notices; \$132 to Pangborn, Dunning & Dear for advertising Corporation notices and printing, March 7 to May 5, 1876; \$2 to James W. Wakefield for posting notice of sale of Engine House No. 1, in Greene street, be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the yeas and nays, the report was received and the resolution adopted unanimously.

On petition of George W. Helme, to have \$300 repaid which was deposited with the City of Bergen, presented May 11, 1876.

That the amount thereon asked to be refunded him, has been already paid as is shown on warrant book of the former City of Bergen by the issue of warrant No. 711, dated June 15, 18 9, for one hundred and fifty (150) dollars, and warrant No 963, dated Sept. 15, 1889, for like amount.

The report was received and ordered to be entered in full on the minutes.

On petition of Charles Finck for payment of money paid in error for redemption of lands sold by the city for taxes unpaid, presented by Douglas & Kennedy, his attorneys, May 25th, 1876, adverse to granting the same.

The report was received adopted.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution, to wit:

Resolved, That the following resolution adopted by the Board of Public Works, March 7th, 1876, to wit:

Resolved, That six dollars be paid to John Anness for one barrel of soft soap, be and is

hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

On Concurrent Resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, May 29, 1876, to-wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for reconstructing old, and building new telegraph line from office of the Board of Public Works to Pipe Yard High Service Works and Water Works at Belleville, and keeping the same in repairs for one year be, and the same is hereby awarded to John B. Ottman at the price named in his proposal, viz: \$165 per mile, that being the lowest bid received, and that the Corporation Attorney be requested to have drawn and executed the proper contracts for the same, be and is hereby concurred in by the Board of Finance and Taxation.

On motion the report was received and the resolution adopted.

On Concurrent Resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, May 29, 1876, to-wit:

Resolved, That for the purpose of carrying out the provisions of the City Charter and discharging the duties of the Board of Public Works dependent of the several committees thereof, said committees by and with the concurrence of the Board of Finance and Taxation be and are hereby authorized to expend during the next three months ensuing for incidental expenses and all other matters not heretofore concurred in, an amount of money not exceeding the several amounts set opposite each committee:

Streets and Sewers.....	\$6,000 00
Extension and Distributions.....	3,000 00
Pumping and Reservoirs.....	3,000 00
Water rates and Assessments.....	1,000 00
Printing and Stationery.....	625 00
Rail roads, Wharves, Piers, &c.....	500 00
Public Grounds and Buildings.....	3,000 00

Be and is ordered placed on file.

On motion the report was received and the recommendation adopted.

On Concurrent Resolution from the Board of Public Works, recommending that the following resolution adopted by the Board of Public Works May 23, 1876, to-wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Board of Public Works do hereby appoint and employ James Warner, Garret Vreeland, Jr., and Jasper Wandle as Commissioners of Assessments for the ensuing year, be and is hereby returned to said Board for their further consideration.

On motion the report was received and the recommendation adopted.

On concurrent resolution from the Board of Directors of Education, adopted February 28, 1876, to-wit:

Resolved, That the city clerk be requested to draw and his Honor the Mayor to sign a warrant for \$250 in favor of the Rev. J. De Concilio for one quarter's rent ending January 31, 1876, for rent of school house on 15th street.

Recommending that the same be returned to the said Board for their further consideration.

On motion the report was received and the recommendation adopted.

On petitions of Susan A. Smith, Peter Rademan and Frances A. Brown, recommending that the same be referred to the city comptroller as they ask for the apportionment of taxes, &c., the authority for which, as this Board has been informed by the Corporation Counsel, is vested in said officer.

On motion the report was received and the recommendation adopted.

The Committee on Salaries and Claims reported on claim of Michael Mullone, for printing assessor's notices and manuals, presented May 25, 1876, recommending the adoption of the following resolution:

Resolved, That the sum of ninety-nine dollars and fifty cents be paid to Mr. Michael Mullone for printing assessor's notices, &c., &c.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

On claim of Hugh F. McDermott for printing assessor's notices, presented May 25, 1876, recommending the adoption of the following resolution:

Resolved, That the sum of fifteen dollars and eighty cents be paid to Mr. Hugh F. McDermott for printing assessor's notices, &c.

The President calling for the ayes and nays the report was received and resolution adopted unanimously.

On claim of the New York Daily Times for advertising Jersey City Bonds, presented June 1st, 1876, recommending the adoption of the following resolution.

Resolved, That the sum of twenty-four dollars be paid to The New York Times for advertising proposals for Jersey City Bonds, seven per cent., ten years to run.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

On claim of John Houston, Civil Engineer, for attending Court as an expert, presented June 1st, 1876, recommending that the same be referred back to claimant for attestation by the Corporation Attorney.

The President calling for the ayes and nays the report was received and the recommendation adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg, Sweeney and Van Reipen.

Nay—Mr. Fry.

On claim of McAvoy Bros. for stationery, presented May 25th, 1876, recommending the adoption of the following resolution:

Resolved, That the sum of two hundred and eighty-seven 25-100 dollars be paid to McAvoy Bros. for stationery.

The President calling for the ayes and nays the report was received, and the resolution adopted unanimously.

By Mr. Pattberg and adopted:

Resolved, That the Corporation Attorney be requested to furnish to this Board immediately, and weekly hereafter, a complete list of the suits now pending in the Courts of record wherein the city is interested, either as plaintiff or defendant and a statement as to what has been done in each case, and also a bill of particulars of the claim or claims for which such suit or suits were brought.

By Mr. Van Reipen:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for forty-three thousand dollars to transfer said sum from water to general account to pay balance of loan Nov. 4th, 1875, and loans March 30th, April 6th, and May 15th, 1876.

The President calling for the ayes and nays the resolution was adopted unanimously.

By Mr. Pattberg and adopted:

Whereas, the Board of Aldermen of this city is not yet properly organized and under whose control the Overseer of Poor shall perform the duties in relation to the poor; therefore be it

Resolved, That the said Overseer of the Poor be directed by the Board of Finance and Taxation to give bonds in the sum of one thousand dollars for the faithful performance of his duties.

By Mr. Pattberg and carried:

Moved, That we proceed to ballot for a clerk to the office of Police Justice Keesee, in First District Court, to keep a true record of all business transacted in said court, collect all fines, and pay the same over to the City Treasurer daily, and give bonds to this Board in the sum of ten thousand dollars for the faithful performance of his duties.

Robert Hutton, Frederick C. Wolbert and George G. Brown were nominated.

Messrs. Fry and Van Reipen were appointed tellers.

On the first ballot Robert Hutton received two votes, Frederick C. Wolbert two votes, and George G. Brown one vote.

On the second ballot Frederick C. Wolbert

elyed three votes, and George G. Brown two
 ss.
 nderick C. Wolbert having received a ma-
 ty of all the votes cast, was declared duly
 cted clerk of the First District Police Court,

and the clerk was directed to notify him of his
 election.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday June 5th, 1876, at 8 o'clock P. M.

Present—All the members.

By Mr. Van Reipen and carried:

Moved. That the reading of the minutes of the last regular meeting held June 8th, 1876, be dispensed with, and that they stand approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of William Armstrong to have refunded amounts paid by him to the City Collector for property purchased by him at sale made by the city on August 26th, 1875, he never having received the declaration of sale.

Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of S. Munkel for payment of certain warrants ordered drawn by the Board of Aldermen, the appropriation having been exhausted.

Received and laid on the table.

Invitation from Ezekiel M. Pritchard and others to participate in celebrating the Centennial Anniversary of our National Independence at Reformed Dutch Church, Lafayette, July 5th, 1876, at half-past 10 o'clock A. M., and 9 o'clock P. M.

Invitation accepted and the clerk requested to notify the committee of the same.

PRESENTATION OF CLAIMS.

Claim of the Argus of \$36.10 for printing and advertising.

Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Opinion of Leon Abbett, Corporation Counsel, on petition of James Rouan for transfer of amount paid for assessment.

JERSEY CITY, June 13, 1876.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—The petition of James Rouan represents that he has by mistake paid an assessment on a lot not owned by him, and asks that the amount thus paid be credited on the assessment on the lot he does own.

Section 5 of the supplement to the City Charter, passed March 27, 1874, provides:

"That if any tax, assessment or water rent shall be paid by any person other than the owner, on any land in Jersey City, through mistake or ignorance when by agreement or by law the same ought to have been paid by the owner, it shall be lawful for the person paying the same to sue for and recover of such owner or other person, who shall have paid the same, the amount of such tax, assessment or water rent with interest and costs of suit, &c., &c."

Under the circumstances it would be proper for your Board to decline to accede to the request of Mr. Rouan.

Respectfully submitted,

LEON ABBETT,

Corporation Counsel.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

Opinion of the Corporation Counsel on resignations of B. G. Clark, John F. Ward and A. S. Whitton, arbitrators appointed by this Board to adjust the claims of J. B. Cleveland for work done on reservoir No. 3.

JERSEY CITY, June 13, 1876.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—The resignations of B. G. Clark, J. F. Ward and A. S. Whitton, the arbitrators appointed by your Board and Jeremiah B. Cleveland under Sec. 2 of an act entitled "An act relative to reservoir No. 3 of the Jersey City water works," approved March 29, 1875, have been presented to your Board, and my opinion is asked in reference thereto.

There is only one safe course in my opinion for your Board to take, and that is not to take any action whatever in reference to these resignations. It is a question as to whether or not your Board has power to appoint other arbitrators in place of these gentlemen, and while I think the court would say that you could, provided Mr. Cleveland assented thereto, yet such action would be an experiment on the

part of the city, that I advise it not to make. Your Board has complied with the law in making the present appointment, and if the parties desire further action, as the matter is doubtful, let the courts direct it.

The city can suffer no harm by inaction, and I therefore advise you that you pass a resolution that under the opinion of the corporation counsel, the whole matter be laid upon the table. If anything should hereafter arise to make action desirable, the matter is then in such a shape that you can act on it at any time.

Respectfully submitted,

LEON ABBETT,

Corporation Counsel.

Received and laid on the table to be taken up in the order of miscellaneous business.

The official bond of Frederick C. Wolbert, as Clerk of the First District Police Court, was received with the approval of the Corporation Counsel as to form.

Referred to the Committee on Finance.

Three concurrent resolutions from the Board of Public Works, received and referred to the Committee on Taxes and Concurrent Resolutions.

From the City Treasurer, reporting the following balances in the Hudson County National Bank at close of business this day:

Balance credit tax account.....	\$62,067 67
Balance credit assessment account....	4,434 34
Balance credit water account.....	25,444 45
Balance credit sinking fund account,	

1873.....	4,654 91
Balance credit sinking fund account,	

1876.....	2,120 16
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Received and ordered filed.

From the City Comptroller, reporting the following receipts of the City Treasurer June 8th to June 14th, both days inclusive:

Date.	Sink. fund.	General Tax.	Ass'tmt acc't.	Sink. fund.	Water ac't.
	1876.			1873.	
June 8	45.35	163.84	.....	63.43	3,632.10
June 9	.....	60.10	135.33	85.04	1,074.50
June 10	153.67	240.47	291.37	200.60	878.11
June 12	99.19	681.69	82.31	70.00	1,716.87
June 13	213.64	474.05	394.54	195.68	1,972.74
June 14	42.97	201.82	130.00	10.00	3,269.27
	559.82	1,821.97	1,033.55	624.73	12,543.59

Received and ordered filed.

Communication from the Board of Directors of Education in reference to certain claims and the disposal of the same.

Received and laid on the table until such time as this Board shall appoint a committee to attend to the matters therein referred to.

Resolution from the Board of Directors of Education, adopted June 12th, and approved by his Honor the Mayor June 14th, 1876.

Resolved, That a committee of five, of which the President and Chairman of the Committee on Finance shall form part, be appointed to present the report of the Committee on Finance to the Board of Finance, and present the reasons why the amounts asked for should be granted.

Received and ordered filed, and the clerk requested to notify the said Board that the Committee can be heard at the next meeting of this Board, Thursday, June 22d, 1876.

Resolution from the Board of Directors of Education adopted June 5th, and approved by his Honor the Mayor June 7th, 1876.

Resolved, That all claims for balances of salary as shown on the pay rolls and all other claims for money now in the hands of the clerk of this Board, which were contracted prior to Dec. 1st, 1875, and remaining unpaid, be transmitted to the Board of Finance and Taxation in accordance with the provisions of an act of the Legislature approved April 21st, 1876.

Received and laid on the table.

Resolution from the Board of Aldermen, adopted June 13th, 1876, and approved by his Honor the Mayor June 15th, 1876.

Resolved, That the Board of Finance and Taxation be requested to take such action as may be necessary to examine, audit, and provide for the payment of the indebtedness in-

curred by the different Boards of the City Government during the fiscal year ending in 1875, in excess of appropriation for said year, which action is authorized by the act entitled, "An act respecting indebtedness in cities," approved April 21st, 1876.

Received and laid on the table.

Communication from John E. Scott, City Clerk, inclosing a notice to the inhabitants of Jersey City that the Commissioners of Railroad Taxation would on the 22d day of June, 1876, proceed to fix the valuation of the real estate located in Jersey City, owned, used or occupied by railroads, said valuation to be made at the Commissioners office in the State House at Trenton.

Referred to Committee on Taxes and Concurrent Resolutions.

Communication and affidavit from Jacob Perine, Assessor of the Fifth District:

STATE OF NEW JERSEY, ss.
Hudson County.

Personally appeared before me Jacob Perine, who being duly sworn on his oath, saith: That he is the assessor of the Fifth Assembly District of Jersey City, that in accordance with the charter of said city and the fifteenth section of an act entitled an act creating a County Board of Commissioners of Appeals in case of Taxation, approved April 3d, 1873, we caused to be published in the official newspapers of the city on the 19th day of April, inst. the notice required by the above stated section, and that such notice was published consecutively until the third day of May following, and that he personally attended all the meetings at the time and place required by the said notice.

JACOB PERINE, Assessor.

Sworn and subscribed to before me this 13th day of June, 1876.

B. PERINE, Justice of the Peace.

Received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions offered the following reports:

On concurrent resolutions from the Board of Public Works, adopted May 29th, 1876, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, May 29th, 1876, be withdrawn:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Public Grounds and Buildings, be and are hereby authorized to advertise for proposals for fitting the yard of public school No. 8, and have a brick wall with coping and iron gates built on the school property, fronting on Hancock avenue, be and is hereby concurred in by the Board of Finance and Taxation.

On motion the report was received and the resolution adopted unanimously.

On petition of E. H. Spooner, presented May 18, 1876, recommending that the petition of E. H. Spooner, attorney for L. M. Rogers, asking for apportionment of tax assessment, be and is hereby referred to the City Comptroller.

On motion the report was received and the recommendation adopted unanimously.

The Committee on Salaries and Claims reported on claim of Hugh F. McDermott, \$250 for printing official minutes for month of May, 1876, presented June 8, 1876, adverse to granting the same.

On motion the report was received and the recommendation adopted.

On claim and communication of Hugh F. McDermott for publishing the minutes of the several Boards of the city government, reported that his claim is now before the Supreme Court for adjudication, therefore it would be unwise for this Board to take any action upon it at present. They also recommended that the same be placed on file.

On motion the report was received and the recommendation adopted unanimously.

The Committee on Finance reported approving the official bond of Frederick C. Wolbert.

By Mr. Pattberg:

Moved, That the report be received and adopted, the bond approved, accepted, entered on the minutes in full and properly filed.

The President calling for the ayes and nays the report was received and the motion adopted unanimously.

Know all men by these presents that we, Frederick C. Wolbert, Charles Somers and John Cahill, all of Jersey City, in the county of Hudson and State of New Jersey, are held and firmly bound unto the "Mayor and Aldermen of Jersey City," in the sum of ten thousand dollars (\$10,000) to be paid to the said "The Mayor and Aldermen of Jersey City," its successors and assigns for which payment well and truly to be made, we bind ourselves, our and each of our heirs, executors and administrators jointly and severally, firmly by these presents. Sealed with our seals and dated the twelfth day of June, in the year of our Lord, one thousand eight hundred and seventy-six (1876).

The condition of the above obligation is such that if the above bounded Frederick C. Wolbert shall faithfully perform his duties as clerk of the First District Police Court of Jersey City, shall collect all fines and costs and pay the same over to the City Treasurer every twenty-four hours, shall keep a true record of all business transacted in said court, do and perform all other duties required of him, then the above obligation shall be void, otherwise to remain in full force and virtue.

Signed, sealed and delivered in presence of John T. Van Cleeef.

FREDERICK C. WOLBERT, [L. S.]

CHARLES SOMERS, [L. S.]

JOHN CAHILL, [L. S.]

MISCELLANEOUS BUSINESS.

By Mr. Fry:

Resolved, That the sum of \$47.64 be paid to Enos Richardson to refund amount paid May 11, 1876, for transfer to him said day of tax title of the city, to part 66 and all of 67 and 68 Wright street, block 23, under sale of September 26, 1873, for taxes of 1871 to the City Treasurer, the sale having been previously transferred by assignment to Alfred Chapin, April 5, 1875.

The President calling for the ayes and nays, the resolution was adopted unanimously.

By Mr. Fry, and carried:

Moved, That the several Boards of the City Government be requested to file with the Clerk of this Board, on or before June 30th, 1876, their estimates of expenditures for the fiscal year beginning December 1st, 1876, as required by the charter.

By Mr. Van Reipen, and adopted:

Resolved, That all appointees made by any Board of the City Government, in all cases where the charter or any Board requires such appointee to give bonds for the faithful discharge of his duties, and who have not already furnished such bonds, are hereby required to furnish and file without delay their official bonds.

By Mr. Fry, and carried:

Moved, That this Board take a recess for five minutes.

On reassembling, Mr. Fry offered the following resolution, which was adopted:

Whereas, The Corporation Counsel has by his written opinion advised this Board not to take any action whatever in reference to the resignations of B. G. Clark, J. F. Ward and A. S. Whiton, the arbitrators appointed by this Board under section 2 of an act entitled "An Act relative to Reservoir No. 3 of the Jersey City Water Works," approved March 29th, 1875; therefore,

Resolved, That the whole matter be laid on the table.

By Mr. Pattberg:

Resolved, That the salary of the clerk of the First District Police Court be stated and fixed at the rate of nine hundred dollars (\$900) per annum.

The President calling for the ayes and nays the resolution was adopted unanimously.

On motion of Mr. Pattberg the board adjourned,

JOHN T. VAN CLEE, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Thursday, June 2d, 1876, at 8 o'clock P. M.
Present all the members.

On motion of Mr. Pattberg, the reading of the minutes of the last regular meeting, held June 5, 1876, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Stephen Morgan concerning a former application made by him to have certain amount of money refunded, which was paid in error.

Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Alexander Spaulding to have cancelled record of the sale of Lot 18, in block 108, old Sept. 7, 1869

Referred to the Committee on Taxes and concurrent Resolutions.

Petition of Alfred Edwards to have taxes and Assessments apportioned on Lot 38, in block 226. Ordered to be returned to petitioner, with the information that it is not properly before this Board, but should be presented to the Comptroller.

PRESENTATION OF CLAIMS.

Claims of N. L. R. Vandvck of \$43.22 for taking testimony in re Patrick McConville vs. The Mayor and Aldermen of Jersey City.

Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From the City Treasurer, reporting the following balances in the Hudson County National Bank at the close of business this day.

Balance credit tax account.....	\$40,697 89
Balance credit assessment account.....	4,567 07
Balance credit water account.....	42,052 04
Balance credit sinking fund, 1873.....	2,430 84
Balance credit sinking fund, 1876.....	2,454 52

The Treasurer further reported, that he has paid bond of the city amounting to \$50,000 of 1875, and also \$25,000 of May, 1876.

Received and ordered filed

From the City Comptroller reporting the following receipts of the City Treasurer, June 15 to June 21, both days inclusive:

	General Assessment tax acc't.	Sinking Fund acc't. 1873.	Water acc't.
June 15..	\$220.27	\$136.68	.....
June 16..	194.60	.....	8.00
June 17..	137.02	.....	514.97
June 19..	10,709.96	123.61	602.96
June 20..	239.91	.....	.....
June 21..	233.12	.....	150.00
	11,734.91	260.29	1,275.93
			16,633.92

Received and ordered filed.

Communication from the Corporation Counsel, stating that the case of George S Pympton, who sues for the use and benefit of Henry Roussel vs. The Mayor and Aldermen of Jersey City, has been decided in favor of the city Saturday, June 17, 1876, and that the plaintiffs had given notice of appeal. Also that the counsel had filed June 15, 1876, with the Supreme Court Clerk, satisfactions of judgments in the case of James K. Whyte vs. The Mayor and Aldermen of Jersey City. Also in the case of Henry M. Riker vs. the same.

Received and laid on the table.

Two communications from George Beck, assessor of the Second District, with schedule of property assessed to the Long Rock Company, and the Morris and Essex Railroad Company. Also a communication from J. M. Van Lassel, assessor of the 4th District, with schedule showing property assessed to railroad companies in the 4th District.

Received and the clerk requested to confer with the assessors and inquire if they had sent similar schedules to the Railroad Tax Commissioner of the State. Mr. Van Reipen here stated for the information of the Board that the Railroad Tax Commissioner would meet with this Board and the Board of Assessors, at the City Hall, this city, July 11th inst., at 10 o'clock A. M.

Resolution from the Board of Aldermen to transfer the sum of \$250 from the account of

printing, stationery and supplies of said Board for the purposes of a flag staff and halliards.

Received and laid on the table.

Two resolutions from the Board of Aldermen in regard to the rates of interest to be charged on unpaid taxes and assessments.

Received and laid on the table to be taken up in the order of miscellaneous business.

From the Corporation Counsel an opinion in regard to the petition of Mary Pratt, presented May 13, 1876, and referred to the Corporation Counsel, May 25, 1876.

Jersey City, June 13, 1876.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—The petition of Mary Pratt to have the amount of her claim for rent, now in suit, credited upon her unpaid taxes and assessments, has been referred to me. I have been informed by a member of your Board that this is one of the claims provided for in "An act respecting indebtedness in cities," approved April 21, 1876. This act was intended to provide a legal mode for paying municipal debts contracted in excess of appropriations for the year 1875.

The act makes it lawful for the Board of Finance and Taxation to examine into such indebtedness and allow paid so much thereof as in their judgment ought in justice to be paid, and said Board are authorized to borrow money to pay these debts audited by it. All action should be postponed upon the petition of Mary Pratt until the Board of Finance has considered her claim and audited the same under said act. When such action is taken by your Board and her claim allowed, it will be proper to refer this matter again to the Corporation Counsel as to the legality and propriety of offsetting these claims in this manner.

Respectfully submitted,

LEON ABBETT,

Corporation Counsel.

By Mr. Fry and carried:

Moved, That this Board do now take a recess for ten minutes and allow the committee from the Board of Directors of Education to be heard.

After hearing the said committee the Board reassembled.

Communication from the Board of Directors of Education with estimates of appropriations to the various committees of said Board for the fiscal year beginning Dec. 1st, 1876.

Received and ordered filed.

Concurrent resolution from the Board of Public Works.

Received and referred to the Committee on Taxes and Concurrent resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported:

On petition of James Rouan, and opinion of the Corporation Counsel in reference thereto. Recommending the following:

That the opinion of counsel be placed on file, and that the Clerk of this Board be required to notify the said James Rouan that his petition cannot be granted by this Board as the City Charter has made provision for such cases vide Charter page 204, section 5.

The report of the committee was received and the recommendation adopted.

On Concurrent Resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works June 13, 1876, to-wit:

Resolved, That \$102 39 be paid to Edward O'Donnell for hay and feed for street department horses, from January 15th to April 15th, 1876; \$46.00 to Edward O'Donnell for sand furnished for street repairs from December 13th, 1875, to May 15th, 1876; \$12 75 to F Brandis & Co for surveyors' instruments; \$6 50 to Halliday & Berrill for sand for street repairs; \$13 20 to George Cummings for sand furnished at Belleville waterworks; \$11 80 to J. C. Lawrence for repairing harness of pipe yard horses; \$20 to Pangborn, Dunning & Dear for printing minutes and advertising corporation notices; \$24 90 to Pangborn, Dunning & Dear for printing and binding manuals,

advertising, &c., from April 20 to May 16, 1876; \$151 55 to John W. Harrison for blanks and stationery for water department, May 3 to 23, 1876; \$290 to John W. Harrison for postage stamps and water bills for water register's office, April 18 to May 22, 1876; \$152 45 to John W. Harrison for envelopes, postage stamps and stationery for water department, March 7 to May 13, 1876; \$225 to Stephen Gleason for making three carts for street department, he and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, June 13, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, and in accordance with the city charter and supplements thereto, this Board hereby appoints S. B. Dougherty, Chief Engineer of the Board of Public Works, at an annual salary of three thousand dollars to date from June 20th, 1876, and that the Board of Finance and Taxation be requested to determine the amount of bonds to be furnished by the Chief Engineer, he and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported, recommending the adoption of the following resolution:

Resolved, That the sum of (\$36.10) thirty-six dollars and ten cents be paid to The Argus for printing and advertising from May 10th to May 22d, 1876.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported, recommending the adoption of the following resolutions:

Resolved, That the sum of nineteen dollars and eighty cents be paid to the Journal of Commerce for advertising for proposals for Jersey City bonds.

Resolved, That the sum of three hundred and thirty-one dollars and ninety cents be paid to McAvoy Bros. for stationery from May 24th to June 8th, 1876.

The President having called for the ayes and nays on each of the above resolutions, the re-

ports were received, and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Fry and carried:

Moved, That rule No. 12 be suspended during the business of this meeting.

By Mr. Fry:

Resolved, That the action of this Board at its meeting held May 25th, 1876, in relation to the claim of Arthur Spellman for (\$250) two hundred and fifty dollars, for services on the Hoboken avenue improvement be and the same is hereby reconsidered, and that such action is hereby rescinded and declared null and of no effect.

By Mr. Van Reinen, and carried:

Moved, That the resolution be amended by striking out the words "and declared null and of no effect."

The said resolution as amended was then passed and adopted.

By Mr. Fry:

Resolved, That the amount of bonds to be furnished by S. B. Dougherty, the Chief Engineer of the Board of Public Works, be and is hereby fixed at twenty-five thousand dollars (\$25,000).

The President calling for the ayes and nays the resolution was adopted unanimously.

By Mr. Van Reinen and carried:

Moved, That when this Board adjourns it be to meet at the City Hall on Friday, June 23d, at 8 o'clock P. M., at which time the subject matter contained in the two resolutions from the Board of Aldermen in regard to the rates of interest to be charged on unpaid taxes and assessments will be taken up.

By Mr. Van Reinen:

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts to be deposited in the Hudson County National Bank to the credit of interest account of July, 1876.

On general account.....	\$39,279 7
On assessment account.....	87,740 0
On water account.....	73,515 0

By Mr. Van Reinen:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for the sum of eighty thousand dollars to transfer said sum from the general account to assessment account as a loan.

The President having called for the ayes and nays on each of the above resolutions, the same were adopted unanimously.

By Mr. Fry, and carried:

Moved, That this Board take a recess for fifteen minutes.

On reassembling, and on motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular adjourned meeting of the Board of Finance and Taxation, held in the City Hall Friday, June 23, 1876, at 8 o'clock P. M.
 Present—President Drohan, Messrs. Pattberg and Van Reipen.
 Absent—Messrs. Fry and Sweeney.
 By Mr. Pattberg and adopted:
 Resolved, That the City Collector be authorized to advertise the resolutions passed by the

Board of Aldermen, June 20, 1876, in reference to the payment of unpaid taxes and assessments in the four official papers of Jersey City twice a week for four weeks, and that he be authorized to have notice of said resolutions printed on circulars and distributed among the tax-payers now in arrears.

On motion of Mr. Van Reipen the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, June 29, 1876, at 8 o'clock, P. M.

Present—All the members.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting, held June 22d, and of the regular adjourned meeting of June 23, 1876, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Wm. Brinkerhoff, asking for the payment of two judgments, one obtained by Peter Henderson and the other by Thomas Kennedy against the city. Referred to Committee on Taxes and Concurrent Resolutions.

Petition of Ann Hart to have refunded ten dollars paid to Police Justice Davis for a fine. Received and laid on the table.

Petition of Joan Smith for the payment of money paid in error on account of interest on tax bill. Received and referred to the Corporation Counsel for his opinion.

Petition of Timothy Spilan to have assessments proportioned on lot 7, block 319. Referred to the Corporation Counsel.

Petition of Wm. P. Douglass, inclosing a claim for salary as Corporation Attorney, from May 6 to May 14, 1874, together with taxed bills of costs in various suits against the city. Received and referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of the Argus of \$46 for printing manuals and advertising; Gilbert Collins of \$253 41 for taxed costs in certiorari suits against the city; Collins & Corbin, \$105 60 for taxed costs in certiorari suits against the city. All referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Communication from the City Treasurer, reporting the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account..... \$79,555 92
Balance credit assessment account.... 9,514 90
Balance credit water account..... 77,013 90
Balance credit sinking fund acc't, 1873 3,123 47
Balance credit sinking fund acc't, 1876 4,301 73
Received and ordered filed.

From the City Comptroller, reporting the following receipts of the City Treasury June 22d to June 28th, both days inclusive:

Date.	General Tax.	Ass'tmt acc't.	Sink. fund. 1873.	Sink. fund. 1876.	Water acc't.
June 22	218.01	9 12	.....	.....	3,137.20
June 23	781.55	218.45	120.00	381.42	3,500.89
June 24	961.37	3,489.73	66.77	102.54	2,619.22
June 26	1,690.94	280.74	78.00	167.77	3,241.37
June 27	351.98	805.70	223.00	778.08	6,150.97
June 28	1,337.91	42.25	209.86	327.51	9,680.39
	5,541.76	4,845.99	697.63	1,557.32	28,280.04

Received and ordered filed.

Resolution from the Board of Aldermen, adopted June 27th, and approved by his Honor the Mayor June 29th, 1876.

Resolved, That the sum of two hundred and sixty-five dollars is hereby authorized to be expended for the purpose of procuring a flag staff, with halliards complete, to be used in connection with the ceremonies attending the Centennial anniversary, the said item to be charged by the Comptroller to the appropriation for printing, stationery and supplies, and that the Board of Finance and Taxation be requested to concur in the transfer.

Received, and referred back to the Board of Aldermen, and the Clerk instructed to inform said Board that the concurrence of this Board was unnecessary.

Communication from the Board of Public Works, inclosing a communication from E. P. Buffett, requesting that the sum of \$21.26 paid in error by him be refunded. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the Board of Fire Commissioners, presenting their estimates of ex-

penditures for the fiscal year ending November 30, 1877. Received and ordered filed.

Resolution from the Board of Aldermen, adopted June 27, and approved by his Honor the Mayor June 29, 1876.

Resolved, That all offices under the control of this Board be closed from and after Saturday, the 1st of July, until Wednesday, the 5th of July, and that the other departments of the city government be requested to take similar action.

The resolution was received and the Board declined to accede to the request embodied in the same.

Communication from the Board of Public Works with copy of a motion in regard to the estimates of expenditures for the fiscal year beginning December 1st, 1876. Received and ordered filed.

Two concurrent resolutions received from the Board of Public Works and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the resolution adopted by the Board of Public Works, June 27th, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation this Board hereby appoints Asa W. Fry, Clerk of the Board of the Board of Public Works at an annual salary of two thousand dollars, (\$2,000) to date from July 1st, 1876, be and is hereby concurred in by the Board of Finance and Taxation.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, June 27th, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Extensions and Distributions be and are hereby authorized to advertise for proposals for furnishing and delivering about 2,000 feet of 24 inch cast iron water pipe, for the purpose of relaying main in Newark avenue, in accordance with recommendations contained in report of Chief Engineer, presented to the Board this date, be and is hereby concurred in by the Board of Finance and Taxation.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works June 17, 1876, to wit:

Resolved, That \$286.80 be paid to Adolph Luck for removing sewer garbage month of May, 1876; \$34 to John V. Conden for building man-hole in Jersey avenue between 3d and 4th streets; \$145.98 to Dodge, Meigs & Co., for lumber for Belleville water works; \$19.40 to Simon Josephs, for setting glass in reservoir building; \$125 to John B. Olman for maintaining telegraph line for quarter ending June 10, 1876; \$163.81 to Dodge, Meigs & Co., for spruce lumber; \$55.42 to J. E. McCoy for shovels, pails, and one barrel Castor oil; \$25 to J. W. Harrison for printing water bills; \$4.25 to J. W. Harrison for soap and manilla paper; \$18 to J. W. Harrison for blanks and stamps for Engineer's office; \$19.80 to J. W. Harrison for pay-rolls, bill heads, resolution blanks and postage stamps; \$48.20 to J. W. Harrison for drawing paper and stationery; \$158.46 to R. D. Wood & Co., for three lengths of 24-inch water pipe; \$33.50 to Michael McDonough for sharpening tools month of May, 1876; \$381.50 to R. D. Wood & Co., for ten fire hydrants; \$46.01 to Warner & Carscallen for hay and feed for pipe yard horses; \$337.15 to Warner & Carscallen for hay and feed for street department horses month of May, be and is hereby concurred in by the Board of Finance and Taxation.

By Mr. Fry and carried:

Moved, That the report of Committee on Concurrent Resolution from the Board of Public Works in relation to appropriations of Committees be taken from the file.

On concurrent resolution from the Board of Public Works recommending the adoption of the following resolution :

Resolved, That the following resolution adopted by the Board of Public Works, to-wit :

Resolved, That for the purpose of carrying out the provisions of the City Charter and discharging the duties of the Board of Public Works dependent on the several committees thereof, said committees by and with the concurrence of the Board of Finance and Taxation, be and are hereby authorized to expend during the next three months ensuing for incidental expenses and all other matters not heretofore concurred in, an amount of money, not exceeding the several amounts set opposite each committee.

Streets and sewers, \$6,000; extensions and distributions, \$3,000; pumping and reservoirs, \$3,000; water rates and assessments, \$1,000; printing and stationery, \$625; railroads, wharves, piers, &c., \$500; public grounds and buildings, \$3,000; be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

On opinion of Corporation Counsel in the case of Mary Pratt, referred to him May 25th, 1876, recommending that the matter be disposed of as the Corporation Counsel in his opinion advised, on motion the report was received and the recommendation adopted.

On communication from the City Clerk, inclosing circular from James S. Yard, State Commissioner of Railroad Taxation. Reported as follows: That realizing the necessity of the city being properly represented before said Commissioner at the time and place appointed by him for the purpose of fixing the valuation held by the Long Dock Company, and several railroad companies in this city, they requested the chairman of the Finance Committee, Corporation Counsel and the Assessor of the Fourth District to proceed to Trenton to look after and protect the interests of this city in reference to Railroad Taxation, who have reported that they had a hearing before the Commissioner on the 22d inst. at Trenton, and that the further consideration of the matter was adjourned to July 11th prox., at 11 o'clock A. M., for a further hearing to take place on the above date at the City Hall in this city.

The report was received and the action of the committee endorsed.

The Committee on Salaries and Claims reported on claim of Samuel McBurney for \$208.33, balance due on claim for services in making report in 1871, reported adverse to paying the same. On motion the report was received and the recommendation adopted.

On claim of N. L. R. Vandeyck, recommending the adoption of the following resolution :

Resolved, That the sum of \$43.20 be paid N.

L. R. Vandeyck for taking testimony in re. Patrick McConville vs. The Mayor and Aldermen of Jersey City.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg :

Whereas, No clerk is in attendance at the Second District Police Court to receive fines and costs, now received by the Police Justice : therefore,

Resolved, That the Police Justice of the Second District Court be required to give bond with two or more sureties in the sum of \$5,000 for the faithful performance of his duties, said bond to be approved by this Board.

By Mr. Pattberg :

Resolved, That warrants be ordered drawn for payment of salaries for the month of June, A. D. 1876, viz. :

Charles Siedler, mayor, \$156.66; Thomas Earle, treasurer, \$250; Samuel C. Nelson, comptroller, \$250; Leon Abbett, corporation counsel, \$416.66; Herbert Stout, corporation attorney, \$291.66; William Stevens, clerk to comptroller, \$150; Isaac Morrow, Jr., clerk to treasurer, \$100; Frederick Boies, accountant, \$62.50; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; Andrew D. White, as instant collector, \$125; James T. Grady, clerk to collector, \$80; S. D. Dickenson, clerk to collector, \$80; John Creech, clerk to collector, \$80; D. T. Jeffreys, clerk to collector, \$80; Walter Kissam, \$80; James S. Browning, messenger, \$50; Jacob Emery, tax bill distributor, 26 days at \$3, \$78; Frederick C. Wolbert, clerk of 1st District Police Court, 14 days, \$37.50; Martin Finck, clerk to committee, 10 days, \$26.60; Thomas K. Halstead, clerk to city clerk, \$100; N. E. Fleury, clerk to city clerk, \$33.33; A. L. Sears, clerk to city clerk, \$66.66; Wm. B. Schafer, assessor First District, \$125; George Beck, assessor Second District, \$125; John H. Ward, assessor Third District, \$125; J. M. Van Tassel, assessor Fourth District, \$125; Jacob Perrine, assessor Fifth District, \$125; A. A. Woodward, assessor Sixth District, \$125; M. M. Drohan, president Board of Finance and Taxation, three months, \$125; A. W. Fry, Commissioner of the Board of Finance and Taxation, three months, \$125; Jeremiah Sweeney, commissioner of the Board of Finance and Taxation, three months, \$125; Henry Pattberg, commissioner of the Board of Finance and Taxation, three months, \$125; G. D. Van Reipen, commissioner of the Board of Finance and Taxation, three months, \$125; The Argus, for printing minutes, \$250; Evening Journal, for printing minutes, \$250; Ann Norton, cleaning rooms, City Hall, \$36; Bridget Parker, cleaning rooms, City Hall, \$36.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

The Clerk reported, That having asked the Assessors of the Second and Fourth Districts whether duplicate description of taxable railroad property had been sent to the State Tax Commissioners, he was told that they had been sent.

The report was received and ordered entered on the minutes.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Thursday, July 6th, 1876, at 8 o'clock p. m.

Present—Messrs. Pattberg, Sweeney and Van Reipen.

Absent—President Drohan and Mr. Fry.

On motion of Mr. Pattberg, Mr. Van Reipen was elected President pro tem.

On motion of Mr. Sweeney, the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of T. M. Nash, attorney for Herman Noterup, for the payment of a judgment of \$52.60 against the city.

Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of John Fullam for the cancellation of judgments obtained against the city for costs in a certiorari suit, June term, 1866.

In reference to the above petition the following motion was made by Mr. Sweeney and carried:

Whereas, It appears by the petition of John Fullam that the judgment of costs for two cases in the Supreme Court of New Jersey, one wherein the State, John J. Gaffney, Collector, is plaintiff and William Hotopo et al. defendants, and the other wherein the State, John J. Gaffney is plaintiff and George A. Fall et al. are defendants, have been paid but the judgments are still unsatisfied of record; therefore,

Moved, That the Corporation Counsel is hereby directed to satisfy or cause to be satisfied said judgments for costs of record.

PRESENTATION OF CLAIMS.

Claim of Collins & Corbin of \$29.20, taxed costs in certiorari case against the city.

Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Two concurrent resolutions from the Board of Public Works. Referred to the Committee on Taxes and Concurrent Resolutions.

From the city Comptroller reporting the following receipts of the City Treasurer from June 29 to July 5, both days inclusive:

General Tax account.....	\$153,117 28
Assessment account.....	3,139 65
Sinking fund account, '73.....	2,111 38
Sinking fund account, '76.....	3,063 27
Water account.....	45,535 70

From the City Treasurer, reporting the following balances in the Hudson County National Bank at the close of business this day.

Balance credit tax account, balance credit assessment account, balance credit water account, balance credit sinking fund, \$79,498 42.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on petition of Wm. B. Van Vorst for payment of bond numbered 159, issued by the city, which was lost or stolen, recommending the adoption of the following resolution:

Resolved, That the sum of six hundred dollars be paid to Van Cleef and Van Horn, attorneys for William B. Van Vorst, in full satisfaction of a certain bond numbered 159 on the

books of the city, said bond having been lost, and proof of the loss having been made and the city fully indemnified against said loss.

The President pro tem calling for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Concurrent Resolutions reported on claim of Arthur Spielman, recommending the adoption of the following resolution.

Resolved, That the following resolution, adopted by the Board of Public Works July 5, 1876, to wit:

Resolved, That two hundred and fifty (\$250) dollars be paid to Arthur Spielman in full of his claim as surveyor on improvement of Hoboken avenue, from Bergenwood avenue to Hoboken city line, and as member of the Bureau of Engineering and Surveying, said amount to be delivered upon the execution of a general release satisfactory to the Corporation Counsel, and the money to be charged to the improvement of Hoboken avenue, be and is hereby concurred in by the Board of Finance and Taxation.

The President pro tem calling for the ayes and nays, the resolution was adopted unanimously.

The committee on Salaries and Claims reported the claim of the Argus, recommending the adoption of the following resolution:

Resolved, That the sum of \$46 be paid to the Argus for printing manuals and advertising.

On claim of Collins & Corbin recommending the adoption of the following resolution.

Resolved, That the sum of \$105 60 be paid to Collins & Corbin for costs in certiorari suits against the Mayor and Aldermen of Jersey City.

On claim of Gilbert Collins recommending the adoption of the following resolution.

Resolved, That the sum of \$23.41 be paid to Gilbert Collins for costs in certiorari cases against the Mayor and Aldermen of Jersey City.

The President pro tem having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg and carried:

Moved, That the Clerk of this Board is hereby directed to notify the Corporation Counsel and Corporation Attorney to be present at the City Hall, on the 11th of July inst., to meet with the State Railroad Tax Commissioner.

By Mr. Van Reipen and carried:

Moved, That the Clerk of this Board is hereby directed to notify William P. Douglass the late Corporation Attorney to deliver to Herbert Stout the present Corporation Attorney, all papers in any way relating to or affecting the city of Jersey City, having come into his possession as Corporation Attorney.

By Mr. Van Reipen and adopted:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for two hundred seventy 80-100 dollars to transfer said sum from water to general account to pay for advertising from February 8 to May 29, 1876.

On motion of Mr. Sweeney, the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, July 13, 1876, at 8 o'clock p. m.

Present—Messrs. Fry, Pattberg, Sweeney and Van Reipen.

Absent—President Drohan.

On motion of Mr. Sweeney, Mr. Van Reipen was elected President pro tem.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Job H. Lippincott, counsel for County Collector, asking for the payment of amount due the County Collector from the city for taxes.

Referred to the Committee on Finance.

Communication from Job H. Lippincott with claim against the Mayor and Aldermen of Jersey City, amount to \$368.20 for taxed costs in certain cases.

Referred to the Committee on Salaries and Claims.

PRESENTATION OF CLAIMS.

Claim of McAvoy Bros. for \$280 for fourteen thousand and two cent postage stamps furnished assessors.

Claim of McAvoy Bros. for \$163.80 for stationery.

Referred to the Committee of Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Opinion of the Corporation Counsel on petition of John Smith:

JERSEY CITY, July 13th, 1876.

To the Honorable the Board of Finance and Taxation:

Gentlemen—The petition of John Smith that the city should refund to him the difference between the amount of interest paid by him and the amount of interest accrued and due on the assessment for the improvement of Monticello avenue from September 4th, 1874, to December 19th, 1874 ought in my opinion to be refused, as no legal grounds is shown for the repayment to him of this money.

Respectfully submitted.

LEON ABBETT, Corporation Counsel.

Received and ordered filed and the recommendation of Counsel adopted.

Opinion of Corporation Counsel together with a brief from Bentley and Harshorne on petition of Timothy Spilan, the opinion is as follows:

Jersey City, July 13th, 1876.

Gentlemen—Timothy Spilan, through his attorneys, Bentley and Harshorne, petitions your Board (in effect) that without receiving any payment therefor the city should discharge ten feet of land owned by him from the liens of certain assessments.

Mr. Spilan's case is one of hardship to him, and his attorneys have made out a strong case for relief, if there was any way legally to reach it. I send you their brief submitted at my request, which in connection with the petition fully develop's Mr. Spilan's case. There ought to be legislation which would afford an adequate remedy in such a case as this, but there is not, and if the city discharges the assessment on this ten feet of land there is no way legally to collect it from any one. I advise your Board to refuse the prayer of the petition as there is no provision of the charter requiring the action asked for by Mr. Spilan, and the granting of it would be a direct pecuniary loss to the city.

Respectfully submitted,

LEON ABBETT Corp. Counsel.

The opinion and brief were received and ordered filed, and the recommendation of counsel adopted.

From the City Comptroller reporting the following receipts of the City Treasurer from July 6th to July 12, both days inclusive:

General Tax account.....	\$ 2,542 90
Assessment account.....	2,733 73
Sinking fund account, '73.....	4,746 51
Sinking fund account, '76.....	2,167 27
Water account.....	19,484 22

Received and ordered filed.

From the City Treasurer reporting the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account, assessment account, water account, sinking fund account, \$10,369.69.

Received and ordered filed.

Communication from the Board of Public Works, calling the attention of this Board to the necessity of immediate action in regard to the removal of the Duplex engine from High Service Works to Belleville.

The communication, together with a resolution in regard to the same, was referred to a Committee of the Whole.

Communication from the Board of Public Works calling the attention of this Board to the fact that Herbert Stout, the Corporation Attorney, has not drawn certain contracts although requested so to do, and on account of said neglect the contracts have not been executed, and in some cases the contractors have already completed part of their work and are now asking for payments on account, and the Board of Public Works in their communication request this Board to take such action to remedy the matters complained of as may be deemed proper.

Received and ordered filed, and the clerk requested to send a copy of the communication to the Corporation Attorney.

Three concurrent resolutions from the Board of Public Works.

Referred to the Committee on Taxes and Concurrent Resolutions.

The official bonds of John E. Scott, David A. Peloubet and Samuel B. Dougherty, were received and referred to the Committee on Finance.

Communication from the Board of Police Commissioners, showing the amounts needed by them for the fiscal year next ensuing.

Received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported correct the official bond of John E. Scott as city clerk, with William Clarke and Or-stes Cleveland as sureties, in the sum of \$5,000.

The same committee reported correct the official bond of Samuel B. Dougherty, with Henry O'Neill and William Robertson as sureties, in the sum of \$25,000.

The reports were received and the bonds ordered filed.

The Committee on Taxes and Concurrent Resolutions made the following reports:

On concurrent resolutions from the Board of Public Works and petitions recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, July 11, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Committee on Public Buildings and Grounds be and are hereby authorized to advertise for proposals for building a new stable for Engine Company No. 10, cost not to exceed \$1,500, be and the same is hereby concurred in by the Board of Finance and Taxation.

The President pro tem. having called for the ayes and nays the report was received and the resolution adopted by the following vote:

Ayes—Messrs. Fry, Pattberg and Sweeney.

Nay—Mr. Van Reipen.

Resolved, That the following resolution adopted by the Board of Public Works, June 29, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for carting and trimming coal at Belleville and High service works be and the same is hereby awarded to Patrick Mauley at the prices named in his proposal, viz: fourteen cents per ton of 2,240 lbs. that being the lowest bid received, and that the Corporation Attorney be requested to have drawn without delay the proper contracts for the same, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the petition of E. P. Buffett be granted and that the sum of \$2.26 be refunded to him, the same being amount erroneously paid for water rent, as is shown by certificate of J. V. B. Vreeland, Water Registrar thereto annexed.

The President pro tem. having called for the

ayes and nays on each of the two last resolutions, the reports of the Committee were received and the resolutions adopted unanimously.

On communication of T. M. Nash, Attorney for H. Noterup, the committee reported recommending the adoption of the following resolution:

Resolved, That the communication of T. M. Nash, Attorney for H. Noterup be referred to the Corporation Counsel for his opinion as to whether the case can or ought to be appealed and for information as to whether judgment has been obtained as set forth in the communication.

On motion the report was received and the resolution adopted unanimously.

On communication of Wm. Brinkerhoff, Attorney for Peter Henderson et als., the committee reported recommending the adoption of the following resolution:

Resolved, That the communication of Wm. Brinkerhoff, attorney for Peter Henderson and Thomas Kneely, be referred to the Corporation Counsel for his opinion as to whether the case can or ought to be appealed.

On motion the report was received and the resolution adopted unanimously.

On petition of Seth Billington, recommending the adoption of the following resolution:

Resolved, That the sum of \$3.18 be paid to Seth Billington to refund to him amount paid in error by him, November 3, 1876, for tax on personal property, the said Billington having previously paid said personal tax November 2, 1876, as appears by the receipted tax bill accompanying the petition of said Billington, and also by the affidavit of John H. Ward, assessor for the Third District, now on file with this Board.

The President pro tem. having called for the ayes and nays, the report was received and the resolution adopted unanimously.

On petition of Van Cleef & Van Horn, for Krone Bros. & Co., recommending the adoption of the following resolution:

Resolved, That the claim of Krone Bros. & Co., now in course of suit, amounting to \$1,028.84, which said amount includes interest from Dec. 1st, 1875, and the costs of suit be paid, and that a warrant be drawn for said amount in favor of Van Cleef & Van Horn, attorney for Krone Bros. & Co.

The President pro tem. having called for the ayes and nays the report was received and the resolution adopted unanimously.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works July 5, 1876, to wit:

Resolved, That \$20.31 be paid to Manhattan Oil Co. for two bbls of kerosene oil for Belleville Water Works; \$97.15 to J. B. Altman for repairing telegraph line March 2nd to June 3d, 1876; \$92.70 to N. A. Gedney for 2 bbls cylinder oil; \$14 to Joseph Weiss for repairing pump and boiler at High Service Works; \$382.30 to James Ford for flagging coal vaults at High Service Works; \$57.22 to James Hetherington for hay and feed for street department horses month of May, 1876; \$12.65 to James Roach for shoeing horses from December 1st to February 22d, 1876; \$12.80 to B. Eagan for Belgian blocks for street repairs; \$23.55 to J. C. Lawrence for repairing street department harness; \$56.04 to M. Kilgour for bridge stone for repairing streets; \$18.60 to Hugh F. McDermott for advertising corporation notices April 2nd to May 20, 1876; \$98.10 to The Argus for advertising corporation notices from April 7 to May 12, 1876; \$35 to John V.

Condon for furnishing materials and building manholes corner of Jersey avenue and First street, as per agreement; \$4.24 to Halliday & Birrell for freight and cartage on bridgestone for street department; \$86.25 to John Doyle for shoeing street department horses from March 3 to April 29, 1876; \$18 to Thacker & Son for repairing tools at High service water works; \$22.50 to J. Sanford for repairing machinery, &c., at Belleville water works; \$4.33 to Thomas Howe for painting wharfinger's office foot of Morgan street; \$22.27 to C. William Potter for repairing public dock foot of Morgan street; \$1.00 to Thomas Howe for painting outside of office of Board of Public Work; \$41.89 to A. C. Carman for repairing window blinds, &c., at Board of Public Works; \$121.50 to R. D. Wood & Co. for one Eddy valve, &c., be and is hereby occurred in by the Board of Finance and Taxation.

The President pro tem calling for the ayes and nays, the report was received and resolution adopted unanimously.

The Committee on Salaries and Claims reported on claim of Delos E. Culver, recommending the adoption of the following resolution:

Resolve 1. That the sum of one hundred dollars be paid to Delos E. Culver for making examination of the City Hall and Becker's building as consulting engineer and attending court and elsewhere during trial of the suit of Becker against the Mayor and Aldermen of Jersey City.

The President pro tem calling for the ayes and nays, the report was received and the resolution adopted by the following vote:

Ayes—Messrs. Pattberg, Sweeney and Van Reipen.

Nay—Mr. Fry.

On claim of Collins and Corbin, recommending the adoption of the following resolution:

Resolved, That the sum of \$29.20 be paid to Collins and Corbin for taxed costs in a certiorari case against the Mayor and Aldermen of Jersey City.

The President pro tem calling for the ayes and nays, the report was received and the resolution adopted unanimously.

On claim of John Houston, for \$100, for services attending court as an expert, reported adverse to the payment of same.

The Committee on Printing, Stationery and Supplies, reported on claim of McAvoy Bros., recommending the adoption of the following resolution:

Resolved, That the sum of \$280 be paid to McAvoy Bros. for furnishing fourteen thousand two-cent postage stamps to the Board of Assessors.

The President pro tem. calling for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg and adopted:

Resolved, That the Board of Finance and Taxation proceed as soon as possible to Belleville to investigate the matters referred to in the resolution of the Board of Public Works in reference to the removal of the Duplex engine from high service water works to Belleville, and that the Board report on the matter at the next meeting.

By Mr. Van Reipen and carried.

Moved, That the estimates and recommendations from the different Boards of the city government for the fiscal year beginning December 1st, 1876, be taken from file and referred to the Committee on Finance, and that they be directed to make out the estimates for the Board of Finance and Taxation.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, July 20, 1876, at 8 o'clock P. M.

Present—All the members.

On motion of Mr. Van Reipen the reading of the minutes of the last regular meeting held July 13, 1876, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Wm. Brinkerhoff, Attorney for Mersedes & Mitchell asking that certain warrants be paid.

Referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of J. M. Van Tassel of \$10.31 for expenses to Trenton on official business.

Claim of Hugh F. McDermott of \$250 for publishing official minutes of all the Boards month of June, 1876.

Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From the City Comptroller reporting receipts of the City Treasurer, July 13 to July 19, both days inclusive:

General Tax account.....	\$3,355 64
Assessment account.....	4,162 41
Sinking fund account, 1873.....	4,214 27
Sinking fund account, 1876.....	3,817 51
Water account.....	3,933 71

Received and ordered filed.

From the City Treasurer, reporting the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account, balance credit assessment account, balance credit water account, balance credit sinking fund account, \$96,313.59.

Received and ordered filed.

Communication of P. H. Laverty, Sheriff of Hudson County, asking for the payment of a judgment of \$239.54 in favor of Mary C. Pratt against The Mayor and Aldermen of Jersey City.

Referred to the Committee on Salaries and Claims.

Communication from John E. Scott, City Clerk, notifying the Board that the resignation of Asa W. Fry has been accepted by the Board of Aldermen at its meeting held July 18th, 1876.

Received and ordered filed.

Resolution from the Board of Aldermen requesting this Board to appropriate \$4,000 for the relief of the poor.

Referred to the Committee on Finance.

Four concurrent resolutions from the Board of Public Works.

Referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the Board of Aldermen showing amount of appropriations needed for the fiscal year beginning December 1st, 1876.

Referred to the Committee on Finance.

Communication from his Honor Charles Siedler, Mayor of Jersey City, in reference to the poor of Jersey City, and suggesting that necessary public improvements be made to give them employment.

Received and referred to a Special Committee of three.

The President appointed on said committee Messrs. Pattberg, Van Reipen and Sweeney.

On motion of Mr. Sweeney the President was added to the committee.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on the resolution adopted by the Board of Aldermen in reference to the appropriation of \$4,000 for the relief of the poor, recommending the adoption of the following resolution:

Resolved, That the Board of Finance and Taxation do hereby appropriate the sum of \$3,000, under the act approved March 16th, 1876, to provide for the further relief of the poor.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported on claim of J. M. Van Tassel, recommending the adoption of the following resolution:

Resolved, That the sum of ten (\$10) dollars be paid to J. M. Van Tassel for expenses of two to Trenton, N. J., and return.

On claim of Job H. Lippincott recommending the adoption of the following resolution:

Resolved, That a warrant be drawn in favor of Job H. Lippincott for three hundred and fifty-eight dollars and twenty cents for costs in certain certiorari suits vs. the corporation of Jersey City.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

By Mr. Sweeney and carried:

Moved, That the concurrent resolution adopted by the Board of Public Works nominating and appointing Garret Vreeland, Jasper Wandie and Daniel E. Soule, Commissioners of Assessment be referred to the Corporation Counsel for his opinion as to whether it would be advisable for this Board to concur therein.

By Mr. Van Reipen:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for the sum of forty-five thousand dollars to transfer said amount from Water Account to General Account as a loan.

The President calling for the ayes and nays the resolution was adopted unanimously.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, July 27th, 1876, at 8 o'clock P. M.

Present—All the members.

On motion of Mr. Sweeney, the reading of the minutes of the last regular meeting, held July 20th, 1876, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Copies of claims against the Mayor and Aldermen of Jersey City, and the Board of Directors of Education were presented by John Ohle and George L. Langworthy. Referred to the Committee on Salaries and Claims.

An order from the N. J. Supreme Court in the case of Anne E. Sagehorn against the Mayor and Aldermen of Jersey City was presented, and referred to the Corporation Counsel.

Communication from the Sheriff of Hudson county enclosing statement of two judgments against the city, one in favor of Peter Henderson and the other in favor of Thomas Kennelly. Referred to the Corporation Counsel.

Communication from Charles Finley, asking for the return of \$1424 overpaid for water rents, with a certificate from the Registrar that the amount was due. Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of J. B. Ginnocchio to have refunded purchase money for lot erroneously sold for taxes, 1868. Referred to the Committee on Taxes and Concurrent resolutions.

PRESENTATION OF CLAIMS.

Claim of The Argus, \$124 35, for printing and advertising. Referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication from the City Clerk concerning payments to J. J. Gaffney, former Collector of City of Hudson, and not accounted for. Referred to the Committee on Taxes and Concurrent Resolutions.

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business July 27th, 1876:

Balance credit on all accounts, \$78,951 29. Received and ordered filed.

The City Comptroller reported the following receipts of the city treasury July 20th to July 26th, both days inclusive:

General tax account	\$2,877 14
Assessment account.....	8,967 93
Sinking fund account, '73.....	2,187 62
Sinking fund account, '76.....	1,975 47
Water account.....	7,726 78

Total.....\$23,734 83

Received and ordered filed.

Communication from the Commissioner of Railroad Taxation, stating that a meeting will be held Friday the 28th inst., to adjust the assessments of the Morris and Essex Railroad Co. received and laid on the table.

Affidavit of A. A. Woodward, assessor of 6th district, in accordance with section 15 of the city charter. Received and ordered filed.

Communication from J. V. B. Vreeland, water registrar, showing list of water rents placed in his hands for collection. Received and ordered filed.

Concurrent resolution from the Board of Public Works. Received and referred to the Committee on Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES

The Committee on Taxes and Concurrent Resolutions reported on the estimates for appropriations for the different Boards of the City Government, and the amount proper and necessary to be raised by tax in Jersey City for the fiscal year commencing December 1st, 1876, recommending the following:

That the amount proper and necessary to be raised by tax in Jersey City during the present current year, for the fiscal year beginning December 1st, 1876, and ending November 30th, 1877, be fixed at one million twenty-two thousand one hundred and seventy-four dollars and eighty-four cents as the appropriation and limit of expenditure for the purposes of the

respective Boards, (except where by charter otherwise provided) after adding thereto the money to be paid to Jersey City by the State for School purposes, and such appropriation your committee recommend distributed among the several Boards in the following manner, as the limit of expenditures of said Boards for the purposes hereinafter mentioned, viz:

Appropriation for the Board of Public Works:

Streets and Sewers, repairing and cleaning.....	\$55,000 00
Streets and Sewers, reconstruction..	8,000 00
Salaries and office expenses.....	22,000 00
Public Grounds and Buildings	8,000 00
Printing and Stationery.....	1,500 00

\$94,500 00

Appropriation for the Board of Aldermen:	
Out-door poor.....	\$15,000 00
Printing, stationery and supplies....	3,000 00
Rent of armories and supplies.....	4,000 00
Salaries, city clerk, marshal and overseer of poor.....	5,000 00
Repairs to public buildings.....	300 00
Public grounds, improvements and repairs.....	2,000 00
Public bath.....	1,000 00
Fourth of July and Decoration Day..	2,200 00

\$32,500 00

Expended out-door poor under act approved March 16, 1876..... 12,000 00

Appropriation for the Board of Police Commissioners:

Salaries, station houses and prisons	\$180,000 00
Lamps and lights.....	150,000 00
Hospital and dispensaries.....	15,000 00
Fuel, repairs and stationery.....	8,000 00
Police Justices.....	5,250 00
Elections.....	10,000 00

\$343,250 00

Appropriation for the Board of Fire Commissioners:

Salaries.....	\$97,000 00
Purchase of material, horse keep, &c	30,000 00

\$127,000 00

Appropriation for the Board of Finance and Taxation:

Interest on bonds	\$285,227 50
Salaries.....	56,186 00
Printing and stationery.....	5,000 00
Supplies, coal, wood, gas, &c.....	2,000 00
Cost in certiorari.....	2,725 76

\$351,139 26

Appropriations for the Board of Education.

Salaries.....	\$189,000 00
Books, Stationery and Music.....	6,000 00
Repairs, Alterations and Furniture	8,000 00
Rentals	2,000 00
Printing and Blanks.....	3,000 00
Free Library.....	1,000 00
Janitor's Supplies.....	1,500 00
Heating and Ventilating.....	11,000 00
Censns.....	1,200 00
High School	250 00
Normal School	100 00
Plans for new building.....	100 00

\$223,150 00

RECAPITULATION,

Board of Public Works	95,500 00
Board of Aldermen.....	32,500 00
Expended out door poor, under Act approved March 16, 1876.....	12,000 00
Board of Police Commissioners.....	343,250 00
Board of Fire Commissioners.....	127,000 00
Board of Finance and Taxation	351,139 26
Board of Education.....	223,150 00

\$1,183,539 26

Less amount to be received from the State for Schools..... 161,864 42

Total required.....\$1,021,774 84

Moved, That the report and recommendations of the Committee on Taxation and Assessment of this Board as to the appropriation to the several Boards, and the amount proper and neces-

sary to be raised by tax in Jersey City during the current year, for the purposes of the several Boards of the City government for the fiscal year commencing December 1, 1876, now submitted, be and the same are hereby received and adopted, and in conformity therewith the Board of Finance and Taxation, having duly considered the estimates and recommendations of the several Boards, does hereby fix the amount to be raised by tax in Jersey City, during the present current year, beginning Dec. 1st, 1876, and ending Nov. 30th, 1877, both days inclusive, at the sum of one million twenty-two thousand one hundred and seventy-four dollars and eighty-four cents, and that said sum with the amount to be paid by the State to Jersey City for schools is hereby distributed among the several Boards in the amounts as recommended by the committee of this Board, and the amounts thus fixed shall be the appropriations and limit of expenditure for the said purposes during said fiscal year (except where by the charter otherwise provided) as follows: to wit:

Appropriated to Board of Public Works.....	\$34,500 00
Appropriated to Board of Aldermen.....	32,500 00
Expended out-door poor under act approved March 16th, 1876.....	12,000 00
Appropriated to Board of Police Commissioners.....	343,250 00
Appropriated to Board of Fire Commissioners.....	127,000 00
Appropriated to Board of Finance and Taxation.....	351,139 26
Appropriated to Board of Education.....	223,150 00
Appropriations, total.....	\$1,183,539 26
Less amount to be received for schools.....	161,364 42

Total to be raised by tax..... \$1,022,174 84

On motion the report of the Committee was received and the recommendations and motion adopted unanimously.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, July 11, 1876, to wit:

Resolved, That two (\$2) dollars be paid to F. K. Pruden for four (4) lbs. charcoal; \$137.21 to Warner & Carscallen for hay and feed for street and sewer department horses for the month of June, 1876; \$246.44 to Hewes & Philips for repairing machinery at Belleville water works; \$79.35 to H. R. Worthington for water meter counters; \$44.43 to Warner & Carscallen for hay and feed for pipe yard horses, be and is hereby concurred in by the Board of Finance and Taxation.

On concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for building a brick wall and laying blue stone flagging in yard of school house No. 8 on Sherman and Hancock avenues be and is hereby awarded to Edward Coughlin at the price named in his proposal, viz: \$1,467, that being the lowest bid received, and that the Corporation Attorney be and is hereby directed to prepare and have executed proper contracts for the same, be and the same is hereby concurred in by the Board of Finance and Taxation, and that the payment for said work shall not exceed the sum of \$1,467.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, July 15, 1876, to-wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation a warrant be drawn in favor of Humphrey Price for one thousand two hundred and twenty-four dollars and twenty-four cents (\$1,224.24) for lands taken and damages sustained by the widening of Bergen Point Plank Road, on Lots 2 and 3, Block 563, as shown on the assessment map for said widening. The same to be delivered to him or his order on the delivery of a sufficient deed of conveyance executed by him and his wife, and on his furnishing satisfactory evidence that said lands

are unincumbered by taxes or assessments, all of which shall be certified to as correct by the Corporation Attorney. And upon his delivering to the City Clerk a certain check for the above amount drawn by D. Hallinan, City Treasurer, in payment of the above award, payment of which was refused by the Second National Bank of Jersey City, upon which the said check was drawn, be, and is hereby, concurred in by the Board of Finance and Taxation.

On preamble and concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following preamble and resolution adopted by the Board of Public Works, July 18, 1876, to-wit: Whereas, on account of the recent warm weather, the work of laying water pipes has been very much retarded, and by reason of the late fires on the meadows, the covering of main conduit has become useless, thereby rendering it necessary to recover said pipe; therefore,

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Extensions and Distributions of this Board be and are hereby authorized to employ five (5) additional pipe layers and laborers for the purpose of carrying out the provisions of the city charter, and discharging the duties of the Board of Public Works dependant on said committee for laying, repairing and covering water pipe, be and is hereby concurred in by the Board of Finance and Taxation.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following:

Resolved, That the following resolution adopted by the Board of Public Works, July 15th, 1876, recommending the adoption of the following resolution, to-wit:

Resolved, That \$66 70 be paid to Adolph Luck for carting sewer stuff for the month of June, 1876; \$88.40 to Thacker & Son for repairing street department carts November 23d, 1875, to June 21st, 1876; \$58.16 to Dodge, Meigs & Co. for lumber for street department; \$8.00 to C. William Potter for two surveyors poles; \$23.00 to Hugh Glennon for 23 loads of saw; \$2.50 to M. Abernethy, oil, &c., for street and sewer department; \$13.70 to Patrick Harrigan for repairing picks and crowbars; \$33.75 to Patrick Manly for carting ashes, &c., at Belleville; \$16.50 to William Love for repairing clocks; \$16.00 to Theo. Sandford & Son for chestnut plank at Belleville; \$17.06 to Hewes & Philips for repairing machinery at Belleville; \$99.75 to Stevens & McLean for fire hydrants, &c.; \$35.75 to Michael McDonough for sharpening tools; \$24.25 to Dodge, Meigs & Co., for lumber for pipe yard; \$11.70 to The Argus for advertising corporation notices, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On petitions of Alexander Spaulding, John Garrick, attorney for Wm. Armstrong, and Henry M. Riker, recommending that they be referred to the Corporation Counsel. On motion the report was received and the recommendation adopted.

The Committee on Salaries and Claims reported on claim of Hugh F. McDermott of \$20, for publishing the minutes of all the Boards for the month of June, 1876, adverse to paying the same. On motion the report was received and the recommendation adopted.

The Committee on Printing, Stationery and Supplies reported on claim of McAvoy Bros., recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and sixty-three dollars and eighty cents be paid to McAvoy Bros. for stationery furnished City Clerk, Comptroller and Assessors, June 3 to June 16, 1876.

The President calling for the yeas and nays, the report was received and the resolution adopted unanimously.

The special committee to whom was referred the matter of investigating the official accounts of the Police Justice reported, recommending the adoption of the following resolution:

Resolved, That the accounts of ex-Police Justice James M. Davis having been thoroughly investigated and apparent differences explained; therefore this

Board of Finance and Taxation hereby expresses itself fully satisfied withall his accounts and the correctness thereof. On motion, the report was received, and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Pattberg and carried: Moved that the Board of Public Works be requested to send to this Board an estimate of the cost of removing the Duplex engine from High Service Water Works to Belleville, and the erection of a building to cover the same, including the expense of placing the engine in perfect working order.

By Mr. Pattberg and carried: Moved that the concurrent resolution adopted by the Board of Public Works, nominating and appointing Garret Vreeland, Jasper Wandle and Daniel E. Soule, Commissioners of Assessment, be referred back to the Board of Public Works for their consideration.

By Mr. Van Reipen and carried: Moved, That when any municipal Board in this city has incurred indebtedness during the fiscal year ending 1875, in excess of the appropriation made to such Board for that fiscal year and such indebtedness remains unpaid, the several Boards are hereby directed to furnish the Board of Finance and Taxation with all bills and claims for such indebtedness, that they may examine the same and to allow and order paid so much thereof as in the judgment of the members of this Board ought in justice to be paid, as provided for in an act respecting indebtedness in cities, approved April 27, 1876.

By Mr. Van Reipen: Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for \$20,000 to transfer that amount from assessment account to general account to pay on account of loan.

The President calling for the yeas and nays, the resolution was adopted unanimously.

By Mr. Sweeney:

Resolved, That warrants be drawn for the payment of salaries for the month of July, A. D. 1876, when due, viz:

Charles Siedler, mayor, \$166 66; Thos. Earle, treasurer, \$250; Samuel C. Nelson, comptroller, \$250; Leon Abbett, corporation counsel, \$416 66; Herbert Stout, corporation attorney, \$291 66; Wm. Stevens, clerk to comptroller, \$150; Isaac Morrow, Jr., clerk to treasurer, \$100; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; Frederick boyers, accountant, \$62 50; Andrew White, assistant collector, \$125; James T. Grady, clerk to collector, \$80; S. D. Dickinson, clerk to collector, \$80; John Creech, clerk to collector, \$80; D. T. Jeffers, clerk to collector, \$80; Walter Kissam, clerk to collector, \$80; James S. Browning, messenger, \$50; Jacob Emery, tax bill distributor, 25 days at \$3, \$75; Frederick G. Wolbert, clerk to 1st district police court, \$75; Thomas K. Haistead, clerk to city clerk, \$100; N. E. Feury, clerk to city clerk, \$83 33; A. L. Sears, clerk to city clerk, \$66 66; Wm. B. Schafer, assessor, 1st district, \$125; Geo. Beck, assessor, 2d district, \$125; John H. Ward, assessor, 3d district, \$125; J. M. Van Tassel, assessor, 4th district, \$125; A. A. Woodward, assessor, 6th district, \$125; The Argus for printing minutes, \$250; Evening Journal for printing minutes, \$250; Ann Norton, cleaning rooms in City Hall, \$36; Bridget Parker, cleaning rooms in City Hall, \$36.

The President calling for the yeas and nays, the resolution was adopted unanimously.

By Mr. Van Reipen, and carried:

Moved, That the City Collector be, and he is hereby authorized to continue advertising the rates of interest on unpaid taxes and assessments, and the different times the different rates are payable, except for the month of July, 1876, and to continue said advertising as by a former resolution, he is authorized and instructed until he receive further instructions from this Board.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, August 3, 1876, at 8 o'clock p. m.

Present—All the members.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting held July 27, 1876, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of A. M. Finck to have a lease for premises junction of Railroad and Newark avenues assigned to her. Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of George I. Langworthy for payment of his claim in process of suit, with cost and interest. Referred to the Corporation Counsel.

Petition of Hugh F. McKay to have refunded money paid in error on tax bills of 1872. Referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Jersey City Gas Light Company of \$210.53 for gas consumed in City Hall April 1st to July 1st, 1876. Referred to the Committee on Salaries and Claims.

Claim of Hugh F. McDermott of \$25.50 for advertising corporation notices. Referred to the Committee on Printing, Stationery and Supplies.

Claim of J. B. Cleveland of \$602.67, on a certificate given by Street Commissioners of Greenville. Referred to the Corporation Counsel.

Claim of The Argus of \$124.35 for printing and advertising: claim of McAvoy Bros., of \$28.50 for stationery. Referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication from his Honor the Mayor, in relation to the bonds stolen by the late Treasurer Hamilton, inclosing communication from L. Cadwalader, Assistant Secretary, and Thomas P. Wilson, Consul General, at Matamoros, Mexico, in relation the same. Received and the clerk directed to communicate with the Consul General, and the Corporation Counsel to take immediate action for the recovery of said bonds.

Resolution from the Board of Directors of Education:

Resolved, This Board do hereby enter its most solemn protest against the action taken by the Board of Finance and Taxation, in striking out wholly from the estimates the money asked for by this Board for defraying the expenses of the night schools, inasmuch as such action will necessarily deprive many deserving persons from sharing in the educational privileges designed by the laws of our State to be extended to all classes of our people.

By Mr. Van Reipen and carried: Moved that the said Resolution be returned to the Board of Directors of Education, and that the clerk be directed to inform said Board that the above resolution was entirely uncalled for, and approved and adopted without reason or forethought in as much as it appears by the statement from the Comptroller that the greater part of the appropriation made for night schools for the present fiscal year remains unexpended and the use of the same apparently disregarded, and not until the Board of Finance and Taxation through economical measures were forced to cut off said appropriation, did it appear that many deserving persons were being deprived from sharing in the educational privileges designed by the laws of our State to be extended to all classes of our people."

Opinion of the Corporation Counsel in reference to the New Jersey Free Press:

Jersey City, July 30, 1876.

To the Honorable the Board of Finance and Taxation:

Gentlemen—By section four of the supplement to the city charter passed March 27, 1874, it is provided that thereafter the official papers in Jersey City shall be designated by your Board from time to time, and shall not be more than four in number; this section also provides that one of these papers shall be a weekly newspaper published in said city and printed in the German language, and which shall have been in existence and so published for at least

the period of one year prior to its designation as an official paper. I understand that the New Jersey Free Press mentioned in the resolution referred to me has not been in existence one year. If so, your Board cannot designate it as an official paper at the present time. Your Board has the power to designate a German weekly newspaper from time to time in your discretion when such paper comes within the provision of section four of the act of March 27, 1874.

Respectfully submitted,

LEON ABBETT, Corp. Counsel.

Received and ordered filed.

Opinion of Corporation Counsel on the matters of Thomas Kennelly and Peter Henderson.

JERSEY CITY, August 3d, 1876.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen:—In reply to your two communications to me in reference to certain judgments where defaults have been had against the city, and execution issued thereon, I would state that I was not aware that any of these suits were pending until after judgment had been entered against the city by default. The matter was exclusively in the hands of the Corporation Attorney. My duties and the duties of the Corporation Attorney are defined by statute (Sec. 55 of supplement to city charter, approved March 24, 1873). My only duty in any suit is to "assist the Corporation Attorney in the trial or argument of any cause in which the city or any of its Boards may be a party, pertaining to the business of the city." I never receive any of the papers in a cause and know nothing about it officially, until I am called upon by the Corporation Attorney for advice or assistance therein. The Corporation Attorney has the exclusive official management and control of the city suits before trial and except at his request or by the direction of the proper Board of the city, I cannot legitimately interfere in any pending suit before the trial thereof.

I have written to the Corporation Attorney in this matter, letters of which I annex copies, but I have not received any reply thereto. I cannot, therefore, fully answer in reference to the matters inquired of. I have learned by inquiry of the attorneys for the plaintiffs in these suits of the dates of the parties the following:

The Henderson suit is for the difference between certain assessments paid by him in 1871, 1872, and 1873, and the reduced amounts as reassessed in 1874, under "an act to adjust unpaid assessments in Jersey City," approved March 26th, 1873. In this suit it appears by the records no plea was filed on behalf of the city, and judgment was entered against the city by default for \$7,127.73 June 26, 1876. If my opinion had been asked I should have advised the city to have defended this suit for the same reasons that I have this day given in reference to the application of Henry M. Riker. I understood the Corporation Attorney to say to me early in July that he intended to move to open the judgment in this case. I do not know what action he has taken, as I have not yet received a reply to my letters to him. I annex herewith a statement showing the items of Mr. Henderson's claim:

The Kennelly suit is for work done and materials furnished by direction (as I am informed) of the Board of Education. It is made up as follows:

School No. 1, carpenter work, materials, &c., \$704.59; No. 7, \$299.64; No. 11, \$501.18; No. 13, \$39.65; No. 19, \$89.43; No. 21, \$329.28; total, \$1,955.18. The judgment is for the above amounts with interest and costs, and was entered June 28 for \$2,087.09. The reason stated to me why it was not paid was that the appropriation of 1875 has been exhausted. If this is one of the cases provided for in "An act respecting indebtedness in cities," approved April 21st, 1876, where indebtedness has been incurred in excess of the appropriation made to the Board of Education for the year 1875, and you find upon application to the Board of Education that the work was done and materials furnished as alleged, and that the prices therefor are fair and reasonable. I would advise the payment of the

judgment." It is a matter that must receive, however, immediate attention either in the shape of payment or an application to open the default, and for the city to be let in to defend the suit. The Court will not open the judgment unless there is a defence either as to the whole or a portion of the claim.

The Noker suit is, I am informed, for medicines furnished the Fire Board for horses upon requisition of its Committee on Horses and Harness. The claim was, I am informed, audited and ordered paid, but not paid because the appropriation was exhausted. The suit was brought in the Hudson Circuit Court, no plea filed and judgment entered by default. This claim appears to be one like the Kennelly claim, and I therefore advise that you apply to the Board of Fire Commissioners, and if the medicines were furnished by their order, and the prices are fair and reasonable, that you pay the judgment, if this was indebtedness incurred in excess of the appropriation made to the Fire Board for the year 1875. If there is any defence immediate action should be taken to open the judgment.

Respectfully submitted,
LEON ABBETT, Corporation Counsel.

Received and ordered filed.

In connection with the above opinion Mr. Van Reipen offered the following resolution, which was adopted:

Resolved, That the matters referred to in the communication of the Corporation Counsel in reference to the three judgments against the city be referred to a Committee to be appointed by the President of the Board to ascertain the facts in reference thereto, and to take such action to protect the city as in their judgment may be necessary.

The President appointed on such Committee, Messrs. Van Reipen, Pattberg and Sweeney. On motion the President was added to said Committee.

Report of Frederick Boyes of receipts from the Morgan street dock received in July, 1876, and paid Treasurer, \$594.65. Also bills due Morgan street dock rendered for collection for July, 1876, \$671.96. Received and ordered filed.

From the City Treasurer, reporting the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account.....	\$43,362 39
Balance credit assessment account....	41,138 94
Balance credit water account.....	16,657 32
Balance credit sinking fund acc't, 1873	28,724 89
Balance credit sinking fund acc't, 1876	43,156 27

Received and ordered filed.

From the City Comptroller, reporting receipts of the City Treasury July 27 to August 2, both days inclusive:

General Tax account, total.....	\$21,700 63
Assessment account, total.....	46,223 19
Sinking fund account, 1873, total.....	35,470 74
Sinking fund account, 1876, total.....	27,603 34
Water account, total.....	3,873 30

Received and ordered filed.

From the Board of Aldermen: Petition of John H. Summers to have refunded five dollars, public porter's license fee. Referred to the Committee on Salaries and Claims.

From His Honor the Mayor, the following communication:

JERSEY CITY, August 3d, 1876.
The Honorable the Board of Finance and Taxation:

Gentlemen—It having been reported to me by various officials of the City that our Corporation Attorney, Mr. Herbert Stout, is habitually neglecting his duty and that the City's interests by reason of such neglect are suffering, I would respectfully ask that your Board take cognizance thereof, and take such action as may be deemed proper.

Very respectfully,
CHARLES SIEDLER, Mayor.

Received and referred to the special committee appointed under the resolution of Mr. Van Reipen.

Opinion of the Corporation Counsel;

JERSEY CITY, August 3d, 1876.

The Honorable The Board of Finance and Taxation:

Gentlemen—In the case of Anne E. Sagehorn against the Mayor, &c. of Jersey City, all that is necessary for your Board to do, is to transmit to the Collector the order the Supreme Court sent you by Collins and Corbin, attorneys for plaintiff with directions for him to make the reductions as set forth in the order. In the matter of the application of Henry M. Riker to have refunded to him the difference between the old and new assessments for grading and paving West Newark avenue from the Five Corners to the Hackensack River, he having paid the old assessment before the reduction made by the new assessment. My opinion is that the City should resist this claim. I do not consider the law definitely settled in New Jersey upon the question presented in this case, although the Supreme Court seems to lean toward the recognition of claims resting upon the same basis as said Riker's demands. The law in this case should be settled by the Court of Errors and Appeals as there are, I am informed other similar claims that will in the aggregate amount to over \$50,000.

Respectfully submitted,
LEON ABBETT,
Corporation Counsel.

Received and ordered filed.

Concurrent resolution from the Board of Public Works, ordering paid certain claims.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES

The Committee on Taxes and Concurrent Resolutions reported:

On petition of J. B. Ginocchio recommending the following: That in the estimation of your committee there is not sufficient evidence before this Board to warrant the Boards refunding to petitioner the sum of \$7.65.

The report was received and the recommendation adopted.

On petition of Charles Finley to have refunded \$14.24 amount over paid by him for water rents, recommending the adoption of the following resolution:

Resolved, That the matters contained in the petition of Charles Finley, and the certificate of the Water Registrar annexed thereto, be referred to the Corporation Counsel for his opinion.

On motion the report was received and the resolution adopted.

On communication from the City Clerk concerning payments to J. J. Gaffney, former collector of the City of Hudson, and not accounted for, recommending the adoption of the following resolution:

Resolved, That the Corporation Attorney be directed to proceed immediately to collect the different amounts paid to J. J. Gaffney, former collector of the City of Hudson, which cannot be found on the cash books of the city, viz.: \$146 75 with interest from April 16, 1869, being amount of taxes received from property assessed to John Rogers, and \$190 26 with interest from March 10, 1870, being amount of property assessed to Charles Kanlah. On motion the report was received and the resolution adopted.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works July 25, 1876, to wit:

Resolved, That \$18 32 be paid to J. J. Vanderveek, for lumber for street department; \$56 83 to James Hetherington for hay and feed to street department horses; \$1 59 to Washburn & Campbell, for lath and cement, March 9, 1876: \$18 40 to C. A. Woolsey, for shovels, nails, &c., for street department; \$10 75 to C. D. Waser, for coal for street department stables; \$2 75 to J. C. G. L. Co. for gas for street department stables; \$13 65 to Muldoon & Harrison for repairing street department carts; \$8 86 to Chris. Brune for shoeing street department horses; \$88 17 to Cooley & Lampman for repairing street department carts; \$26 75 to J. B. Cleveland for making searches; \$2 50 to J. B. Cleveland for recording deeds; \$16 to C. A. Woolsey for lard oil, waste, emery cloth, &c.; \$77 75 to Cooley & Lampman for repairing engineer's wagon;

\$34.10 to C. A. Woolsey for sledge handles, nails, etc.; \$7 to Washburn & Campbell for five barrels cement, March 18, 1876; \$22.95 to C. R. James & Co. for repairs to machinery at pipe yard; \$37.50 to Cooley & Lampman for repairing wagons at pipe yard; \$32.50 to C. Merry for new pump in Belmont avenue; \$19 to C. Merry for repairing pump in Wayne street; \$23.25 to Jersey City G. L. Co. for gas consumed at office of Board of Public Works, be and the same is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

A communication was here read from George Beck, Assessor of Second District, stating that he had only received \$1,407 as his last year's salary, the other Assessors having received \$1,500. Referred to the Committee on Salaries and Claims. They reported on same, recommending the adoption of the following resolution:

Resolved, That the Clerk of this Board be directed to investigate the matter set forth in the petition of George Beck and to present to this Board, at its next meeting, the proper evidence, if any can be found, that the allegations in said petition are correct as there is nothing at present before this Board to warrant the payment of the difference in the amounts, as set forth in the said petition. On motion the report was received and the resolution adopted.

The Committee on Printing and Stationery and Supplies reported on claim of McAvoy Bros., recommending the adoption of the following resolution.

Resolved, That the sum of \$23.50 be paid to McAvoy Bros., for stationery furnished City

Clerk, Collector, Comptroller and Clerk of the Board of Finance and Taxation.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The Special Committee on obtaining work for the unemployed of Jersey City reported progress.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen: Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for thirty thousand dollars to transfer that amount from the assessment account to the general account to pay part of a loan.

By Mr. Van Reipen: Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for eight hundred and fifty seven 50-100 dollars to transfer that amount from the general account to interest account of August, 1876.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

By Mr. Van Reipen and carried: Moved, That the motion passed by this Board, May 11, 1876, to wit: Moved, That the assessors of the several districts be and they are hereby instructed and required to enter upon their duplicate registers the assessment against real and personal property separate and distinct one from the other in each case of assessment and to carry out the extensions in the same manner, be and is hereby rescinded and declared null and void.

By Mr. Pattberg and carried: Moved, That the next regular meeting of this Board be omitted, and that the Board meet again regularly on the 17th day of August, 1876.

On motion of Mr. Van Reipen, the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, August 17, 1876, at 8 o'clock P. M.

Present—President Brohan, Messrs. Pattberg, Weeney and Smith.

Absent—Mr. Van Reipen.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting held August 1876, was dispensed with and they were approved as printed.

The President here introduced Simeon H. Mith, the newly appointed member of the board.

Mr. Smith responded with a few appropriate remarks.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from D. Appleton & Co., in relation to their claims against the Board of Directors of Education.

Laid on the table.

Communication from the Henry Wilson Post No. 13, G. A. R., inviting the members to be present at a picnic of the Post, to be held at Lubmann's Park August 21st inst.

Received and the invitation accepted.

Petition of V. G. Corbin to have refunded money paid in error to the City Collector.

Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of David M. Demarest to have paid to him the sum of \$22 93, paid on a declaration of sale.

Referred to Corporation Counsel.

Petition from D. O. Martin & Co., to have aid \$116 57, said to be due on assessment bills.

Referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of John W. Harrison, for \$7 50 for annual covers.

Referred to the Committee on Printing, Stationery and Supplies.

Claim of Hugh F. McDermott, \$250, for printing the official minutes of all the Boards for the month of July, 1876.

Referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

From the City Comptroller, reporting receipts of the City Treasury from Aug. 3d to Aug 9th, 1876, both days inclusive :

General Tax account, total.....	\$7,628 76
Assessment account, total.....	1,231 50
Sinking fund account, 1873, total.....	3,769 65
Sinking fund account, 1876, total.....	1,633 55
Water account, total.....	3,812 48

Received and ordered filed.

From the City Comptroller, reporting receipts of the City Treasury Aug. 10th to Aug. 16th, both days inclusive.

General tax account, total.....	\$6,920 37
Assessment account, total.....	5,831 76
Sinking fund account, 1873, total.....	2,456 13
Sinking fund account, 1876, total.....	1,526 48
Water account, total.....	9,428 48

Received and ordered filed.

From the City Treasurer reporting the following balances in the Hudson County National Bank at the close of business this day :

Balance credit tax account.....	\$53,300 93
Balance credit assessment account.....	15,698 76
Balance credit water account.....	26,462 29
Balance credit sinking fund acc't, 1873.....	33,299 67
Balance credit sinking fund acc't, 1876.....	49,831 33

Received and ordered filed.

Affidavit of John H. Ward, Assessor of 3d district in accordance with section 15, of an act entitled "An act creating a County Board of Commissioners of Appeal in cases of taxation, approved April 3, 1875

Received and ordered filed.

Opinion of Corporation Counsel :

Jersey City, Aug. 17, 1876.

To the Honorable, the Board of Finance and Taxation of Jersey City :

Gents : I enclose a notice of assessment received by me from Hon Wm. A. Lewis, late Corporation Counsel. It is an assessment of \$50 on my property for Ridge Road. I would recommend immediate attention to the same.

I would recommend your Board to take action immediately in reference to the judgments in Kennedy and Noterup matters, and to pass the

proper resolutions ordering payment of same with interest, costs and Sheriff's fees, if you find the claims correct. If there is any error in the amount or any defence to be interposed, immediate steps should be taken to open the judgments. I would also call your attention to the judgment now held by Philip Becker against the city for \$1,780 09, entered June 6th, 1876. This ought to be paid and some conclusion arrived at as to the course of action the Board will take upon Mr. Becker's claim for damages accruing to him since the commencement of the suit in which he has judgment.

In reference to the claim of Charles Finley for repayment to him of \$14 24, amount paid in excess of what should have been charged against him for water rents of 1874 and 1875, it appears so far as I have received information that the payment was voluntary on his part, and no fact has been presented to me which appears to take the case out of the rule that payments so made cannot be recovered back. I recommend the payment of the claim of P. H. Nugent, now in suit, with interest thereon from the date the Board of Aldermen ordered the claim paid, which date is, I am informed, August 17, 1875. As the time to plead will soon expire, immediate action should be taken on this claim by your Board.

Respectfully submitted,

LEON ABBETT.

Received and ordered filed.

Opinion of Corporation Counsel :

Jersey City, August 17, 1876.

To the Honorable the Board of Finance and Taxation of Jersey City :

Gents—I have examined the facts in the case of William Armstrong, claiming that the city should refund to him the purchase money he paid the city for property bought by him as a tax sale in 1873. The particulars of the claim appear in the communication of his counsel, John Garrick, to your Board. The city being unable to deliver to Mr. Armstrong declarations of sale, as demanded by him, he is clearly entitled to a return of the money paid by him, with seven per cent. interest thereon from Sept. 4, 1873, the day he paid the said purchase money to the city, and I therefore recommend that such payment be made to him under the direction of the Corporation Counsel.

Respectfully submitted,

LEON ABBETT, C. C., J. C.

Received and ordered filed.

Opinion of Corporation Counsel :

Jersey City, August 17, 1876.

To the Honorable the Board of Finance and Taxation of Jersey City :

Gentlemen—In reference to the claim of Merseles & Mitchell for carriages furnished for the use of members and employees of the Board of Public Works in 1871, amounting to \$448, my opinion is that it is a claim of doubtful legality and should be contested. The carriages were ordered by the chairman of a committee, and the bills afterwards presented to and ordered paid by the Board of Public Works. No written contract was ever made for this work. I can find no express warrant in the charter of 1871 for any such expenditure, and I do not think any such power is fairly to be implied from any of its provisions. I annex hereto a letter from Mr. Martin, the chairman of the committee, who ordered the carriages, so that the Board may be fully informed as to the basis of this claim. The right of a committee of any Board to incur such indebtedness should be judicially settled and defined before such claims are paid.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

Received and ordered filed.

Four concurrent resolutions from the Board of Public Works. Referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the Board of Public Works in answer to a certain resolution from the Board of Finance and Taxation in regard to indebtedness incurred in excess of the appropriation to said Board of Public Works during the fiscal year ending in 1875, stating that the total amount of the appropriation to the Board of Public Works for the year ending December 1st, 1875, was \$130,000, out of which \$113,-

186 95 was expended, leaving a balance unexpended of \$16,813 05.

Received and ordered filed.

Communication from the Board of Public Works with a copy of the report of the Committee on Pumping and Reservoirs.

Your committee on Pumping and Reservoirs would respectfully report that at a meeting of the Board of Public Works held May 23, 1876, the following resolution was passed, viz:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, that the contract for transporting one Worthington Duplex engine with boilers and appendages complete from the high service engine house on Summit avenue, Jersey City, to the yard opposite the main engine house of the Jersey City Water Works at Belleville, N. J.; and also furnishing all necessary appendages and putting the same in complete working order, be, and is hereby awarded to Henry O'Neill at the price named in his proposal, viz: \$7,100. In reply to that portion of the resolution asking for the expense of erecting a building over the engines including the expense of placing the engines in perfect order, your committee would report that they have no proposals for such work, but would estimate that such work would not probably exceed the cost of about \$7,000.

The above report and communication was received in answer to a request of the Board of Finance and Taxation for an estimate of the probable cost of running said Duplex engine and the erection of a building to cover the same.

They were ordered filed.

Communication from the Board of Fire Commissioners.

Jersey City, Aug. 11, 1876.

To the Honorable the Board of Finance and Taxation;

Gentlemen:—The annexed is a copy of a report of the Chief Engineer of this department, presented to this Board August 9th and ordered by them transmitted to your honorable body.

To the Board of Fire Commissioners:

Gentlemen—The case of the O'Donnell Bros., coopers, for a violation of the rule regulating the storage of hogsheds in Essex street, referred to me for prosecution, was tried before Justice S. T. Keese in the First district police court on July 31st, and dismissed for informality in the complaint.

In connection with this case it may not be improper for me to report that it has been impossible to obtain the assistance of the Corporation Attorney in the prosecution, except so far as to draw the complaint, and that was written in such a careless manner that when argued before the court by the counsel for the O'Donnell Bros., the case was dismissed on the ground of its being informal. I have called at the attorney's office frequently since, for the purpose of having a new complaint drawn, but have been unable to find him.

The papers in the case of Doyle, for a violation of the building rules, referred to me July 24th, were placed in his hands on the 24th, but no action has been taken by that officer to the present time. I have no desire to reflect upon the action of the Corporation Attorney in these cases, but want the responsibility for their failure to be placed where it properly belongs.

Respectfully submitted,

HENRY E. FARRIER,
Chief Engineer.

Received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works August 1st, 1876, to-wit:

Resolved, That \$40 be paid to William Wilson, veterinary surgeon, for medicine and operations performed at street and sewer department stables for May and June, 1876; \$126 09 to John Anness, for barrows, pails, &c., for street department; \$55 60 to Cook & Bezgs, for rubber valves, &c., \$5 50 to E. M. Barrett, for one barrel of soft soap; \$15 91 to McNab & Harlin, for four globe

vales; \$7 to Knowles steam pump works for two Tappet arms for pump; \$10 90 to McNab & Harlin, for hose connections, &c.; \$34 01 to Matthew Kellv, as damages to service pipe; \$30 99 to William Whalen, as damages to service pipe; \$11 18 to Cook & Bezgs, for drills, &c., for pipe yard; \$27 75 to the National metre company, for one sun metre and connections; \$290 56 to C. William Potter, for repairing public dock foot of Morgan street, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, August 1st, 1876, to-wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for building addition, &c., to stable of engine house No. 10, be and is hereby awarded to Tisdale & Watrous, at the price named in their proposal, viz.: \$1 175, that being the lowest bid received, and that the corporation attorney be directed to prepare and have executed the proper contracts for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On preamble and concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following preamble and resolution adopted by the Board of Public Works at a special meeting held August 11, 1876, to wit:

Whereas, By reason of the recent fires on the Hackensack meadows, and which still continue, about three miles of the covering of the main conduit of the Jersey City water works has been burnt over, thereby becoming useless, and in the judgment of this Board the exigency of the case demands that immediate steps be taken to re-cover the same. Therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Extensions and Distributions be and are hereby authorized to employ twenty-five additional men for one month for the purpose of re-covering said conduit, be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays on the above resolution the preamble was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported on claim of the Jersey City Gas Light Co. recommending the adoption of the following resolution:

Resolved, That the sum of \$210 53 be paid to the Jersey City Gas Light Company for gas consumed in City Hall from April 1st to July 1st, 1876.

On petition of John H. Lammers, recommending the adoption of the following resolution:

Resolved, That the sum of \$5 be refunded to Mr. John H. Lammers, amount deposited with the city clerk for public porter's license fee.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of The Argus for printing and advertising, recommending the adoption of the following resolution:

Resolved, That the sum of \$124 25 be paid to The Argus for printing and advertising corporation notices.

On claim of Hugh F. McDermott, recommending the adoption of the following resolution:

Resolved, That the sum of \$25 50 be paid to Hugh F. McDermott for printing corporation notices July 1st to July 15, 1876.

The President having called for the ayes and nays on each of the above resolutions the reports were received and resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

A receipt for payment of assessment of \$50 for Ridge Road received from the Corporation Counsel

and referred to the Committee on Taxes and Concurrent Resolutions.

By Mr. Pattberg:

Resolved, That a warrant be drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of twenty thousand dollars on account of State and County tax for 1875 and 1876.

The President calling for the ayes and nays the resolution was adopted unanimously.

By Mr. Pattberg and adopted:

Whereas, Several improvements are called for by property owners in the Fourth District; therefore, be

Resolved, That the Board of Public Works be requested to send to this Board the names of three competent persons as Commissioners of Assessment at their next meeting.

The President here appointed Mr. Smith chairman of the Committee on Taxes and Concurrent Resolutions.

By Mr. Sweeney:

Resolved, That the claim of Patrick H. Nugent, now in course of suit, amounting to \$450, besides interest to the amount of \$31 50 and the costs of suit

amounting to \$27 37, in all \$508 87, be paid, and that a warrant be drawn for said amount in favor of Van Cleef & Van Horn as attorneys for said Patrick H. Nugent.

By Mr. Smith:

Resolved, That the judgment obtained by Herman Noterup against the Mayor and Aldermen of Jersey City for \$220 90 damages, \$2 10 interest, and \$31 68 costs, making a total of \$254 70, be paid, and that a warrant be drawn for said amount in favor of T. M. Nash, attorney for said Noterup.

By Mr. Pattberg:

Resolved, That the judgment obtained by Thomas Kennelly against the Mayor and Aldermen of Jersey City for \$2,041 64 damages, \$24 25 interest, \$45 45 costs, \$44 44 Sheriff's execution fees, making in all \$2,155 48, be paid, and that a warrant be drawn for said amount in favor of P. H. Lavery, Sheriff of Hudson County.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, August 31, 1876, at 8 o'clock P. M.

Present—President Drohan, Messrs. Pattberg, Smith and Sweeney.
Absent—Mr. Van Ripen.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held August 17, 1876, was dispensed with, and they were approved as printed;

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Invitation to attend the fourteenth annual Schutzen festival. Received and accepted.

Petition of George Duun, H. Albers, C. Helms and others, property owners in the upper part of the Fourth District, requesting the Board to confirm the nominations made by the Board of Public Works for Commissioners of Assessments. Received and laid on the table.

Petition of Mary B. Powers and husband, by Scudder & Vredenburg, their attorneys, to have refunded amount of money paid for assessment for widening Montgomery street from Jersey avenue to Mill Creek.

Petition of Julia Van Vorst, by Scudder & Vredenburg, her attorneys, in regard to the same matter.

Petition of Elizabeth B. Van Vorst, by Scudder & Vredenburg, attorneys, in regard to the same matter.

Referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Argus for printing manuals and advertising corporation notices.

Referred to Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Report of the City Treasurer for the week ending August 24, 1876:

Balance credit Tax account	\$53,500 56
" " Assessment account.....	19,601 18
" " Water account.....	28,726 18
" " Sinking fund, '73.....	34,674 19
" " Sinking fund, '76.....	52,361 63

Report of City Treasurer for week ending August 31, 1876:

Balance credit Tax account.....	\$22,233 43
" " Assessment account.....	29,758 87
" " Water account.....	39,688 53
" " Sinking fund, '73.....	36,691 11
" " Sinking fund, '76.....	56,774 78

Received and ordered filed.

Report of City Comptroller from August 17 to August 23, both days inclusive:

General tax account, total.....	\$7,084 11
Assessment account, total.....	2,857 73
Sinking fund account, 1873, total.....	1,424 22
Sinking fund account, 1876, total.....	6,133 84
Water account, total.....	5,409 28

Report of the City Comptroller from August 24 to August 30, both days inclusive:

General Tax account, total.....	\$7,150 82
Assessment account, total.....	7,054 00
Sinking Fund account, 1873, total.....	1,901 47
Sinking Fund account, 1876, total.....	3,472 43
Water account, total.....	10,519 87

Received and ordered filed.

OPINIONS OF CORPORATION COUNSEL.

JERSEY CITY, August 30, 1876.

The Hon. the Board of Finance and Taxation of Jersey City:

GENTS—In relation to the application of David M. Demarest, if you are satisfied as to the fact of the loss of the declaration of sale as set forth in his petition it would be proper to grant the relief he asks upon his executing a proper bond of indemnity to the city with sureties to be approved by your Board.

Respectfully submitted

LEON ABBETT, Corp. Counsel

JERSEY CITY, August 30, 1876.

The Hon. the Board of Finance and Taxation of Jersey City:

GENTS—Alexander Spaulding petitions to have cancelled of Record the sale of lot No. 18, in block No. 103, for non-payment of taxes for 1868, sold Sept. 7, 1899. I am informed that the tax of 1868, was not paid, and, therefore, it was proper to sell it, there is nothing presented to me showing any receipt for the payment of this particular tax. If the petitioner has any evidence of such payment he should present it to your body.

Mr. Spaulding also claims that he paid the taxes of 1868 on lot No. 19, block 103, and produced a receipt therefor signed by John J. Gaffney, Collector of Revenue of Hudson City. This lot he alleges was sold for non-payment of these taxes. If he paid the taxes of course the sale is illegal and should be cancelled of Record as made by mistake. If the tax was paid to the collector, as Mr. Spaulding alleges, and he has not returned it, proceedings should be taken to collect it from the said collector or his sureties.

Respectfully submitted,

LEON ABBETT, Corp. Counsel.

Both of the above opinions were received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the Board of Directors of Education requesting this Board to pay to the Rev. J. DeConcilio the rent of School No. 21, for the month of November, 1875. Referred to the Committee on Salaries and claims.

Concurrent resolution from the Board of Public Works ordering paid certain claims. Referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the City Comptroller inclosing communication from Wm. Brinkerhoff in regard to the apportionment of a certain assessment, on Bergen avenue. Referred to the Corporation Counsel.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported: One concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution.

Resolved, That the following resolution adopted by the Board of Public Works, Aug. 11, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the contract for furnishing and delivering about 170 lengths of 24-inch cast iron pipe be and the same is hereby awarded to William Funkle at the price named in his proposal, viz: \$32 30-100 per ton of 2,240 pounds delivered on siding at Communipaw, N. J., that being the lowest bid received, and that the Corporation Attorney be requested prepare and have executed the proper contract for the same be and is hereby concurred in by the Board of Finance and Taxation.

On Concurrent Resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works August 8, 1876, to wit:

Resolved, That \$35 be paid to John V. Condon for repairing man hole corner Railroad avenue and Barrow street; \$570 to Wm. Van Keuren for brick and cement; \$20 to Wm. Wilson for services as veterinary surgeon; \$1278 to Hanrey & Weldon for repairing Street Department carts; \$16 45 to J. C. Lawrence for repairing Street Department harness; \$141 12 to N. Y. Belling Co. for 2½-inch 4-ply hose; \$92 50 to C. A. Woolsey for manilla rope; \$134 to Steele & Condit for railroad iron. \$13 75 to Wm. Van Keuren for cement for pipe yard; \$185 54 to C. A. Woolsey for pig lead, packing, &c.; \$5 55 to Steele & Condit for bell flange, nut, &c.; \$3 65 to Steele & Condit for cast plates; \$12 to Germania Am. Ins. Co. for insurance Public School No. 7; \$12 to Relief Ins. Co. for insurance on Public School No. 7; \$3 to James W. Wakefield for posting notices of sale of School No. 8; \$7 50 to A. P. Elkeman for posting 300 water rent notices; \$13 to Hugh F. McDermott for advertising corporation notices, be and is hereby concurred in by the Board of Finance and Taxation.

On petition of D. E. Manton, recommending the adoption of the following resolution.

Resolved, That the amount of \$118 57 be refunded to Daniel E. Manton, it being the amount paid by him through error of one of the clerks in the Collector's office on block 218, lots 38, 40 and 42, assessment on Clifton Place, as appears by statement of Collector hereto annexed.

On petition of Virginia Grant Corbin recommending the adoption of the following resolution:

Resolved, That the sum of 11 and 31-100 dollars be refunded to Virginia Grant Corbin being

amount overpaid by her for taxes of 1875 through error of one of the clerks in the Collector's office as per statement of the Collector hereto annexed.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On the claim of the Township of Union against the Jersey City Water Works recommending the adoption of the following resolution:

Resolved, That the claim of the Township of Union for the sum of \$50 for assessment for Ridge Road on property at the Water Works be respectfully referred to the Board of Public Works, it being a matter belonging to that Board.

On motion the report was received and the resolution adopted.

On communication from Douglass and Kennedy recommending the adoption of the following resolution:

Resolved, That the communication from Douglas & Kennedy, attorneys for William Robinson, relating to the payment of a warrant for \$254, dated March 13th, 1876, be placed on file, they having commenced a suit against the City.

On motion the report was received and the resolution adopted.

The Committee on Salaries and Claims reported, recommending the adoption of the following resolution:

Resolved, That warrants be drawn on the City Treasurer for the payment of salaries for the month of August, 1876, when due.

Charles Siedler, Mayor.....	\$166 66
Thomas Earle, Treasurer.....	250 00
Samuel C. Nelson, Comptroller.....	250 00
Leon Abbott, Corporation Counsel.....	416 66
William Stevens, Clerk to Comptroller.....	150 00
Isaac Morrow, Jr., Clerk to Treasurer.....	100 00
John T. Van Cleef, Clerk to B. of P. & T.....	100 00
Frederick Boyce, Accountant.....	62 50
Andrew D. White, Ass't Collector.....	125 00
James T. Grady, Clerk to Collector.....	80 00
S. T. Dickinson, " ".....	80 00
John Creech, " ".....	80 00
D. T. Jeffreys, " ".....	80 00
Walter Kissam, " ".....	80 00
James S. Browning, Messenger.....	50 00
Jacob Emory, 27 days, tax bill distributor.....	81 00
F. G. Wolbert, Clerk to Police Court.....	75 00
Thomas K. Halstead, Clerk to City Clerk.....	100 00
N. E. Purrey, " ".....	83 33
A. L. Sears, " ".....	66 66
Henry Shaffer, Assessor 1st District.....	125 00
George Beck, " 2d ".....	125 00
John H. Ward, " 3d ".....	125 00
J. M. Van Tassel, " 4th ".....	125 00
Jacob Perrine, " 5th ".....	125 00
A. A. Woodward, " 6th ".....	125 00
The Argus, printing minutes.....	250 00
The Evening Journal, printing minutes.....	250 00
Ann Norton, cleaning City Hall.....	36 00
Bridget Parker, cleaning City Hall.....	36 00

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

On motion of Mr. Smith the Board here took a recess of ten minutes.

On re-assembling the Committee on Taxes and Concurrent Resolutions reported recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works June 13, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Board of Public Works hereby appoint and employ Daniel E. Soule, Garret Vreeland, Jr., and Jasper Wandie as Commissioners of Assessments for the ensuing year be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays the resolution was lost by the following vote:

Ayes—Messrs. Smith and Sweeney.

Nays—President Drohan and Mr. Pattberg.

By Mr. Pattberg:

Resolved, That the concurrent resolution from the Board of Public Works appointing and employing Daniel E. Soule, Garret Vreeland, Jr., and Jasper Wandie as Commissioners of Assessments for the ensuing year be non-

concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays the resolution was lost by the following vote.

Ayes—President Drohan and Mr. Pattberg.

Nays—Messrs. Smith and Sweeney.

By Mr. Smith and carried.

Moved, That the matter of the appointment of Commissioners of Assessments for the ensuing year be laid over until the next meeting of this Board.

MISCELLANEOUS BUSINESS.

By President Drohan and adopted.

Whereas, By the neglect of the present Corporation Attorney the interests of the city have suffered greatly and the taxpayers put to unnecessary expense, and

Whereas, It has been and still is the determination of this Board, that all officers and employees under its control shall faithfully and honestly discharge their respective duties, and that no office shall be a sinecure, therefore

Resolved, That the office of the Corporation Attorney be and the same is hereby declared vacant, the same to take effect on and after September 1st next.

Communication from the President of the Board of Public Works was received, stating that the Corporation Attorney, Herbert Stout has neglected to have prepared proper contracts, although frequently requested so to do thereby retarding the Board of Public Works in prosecuting the work of erecting and repairing public buildings, the purchasing of materials, and other work necessary to be done under contract. Received and ordered filed.

The Clerk of the Board reported on petition of George Beck to have paid full amount of salary, stating that the said George Beck qualified April 27, 1875, that he received eight day's pay, viz: \$32.80 for April; that if city officials are entitled to their salary from the date of their qualification then the said George Beck would be entitled to only three days pay in April instead of eight days pay which he received, leaving him indebted to the city in the sum of \$20.40.

By Mr. Smith and carried:

Moved, That the report of the clerk be received and the petition be referred back to George Beck with a copy of the report.

By Mr. Sweeney:

Resolved, That warrants be drawn on the City Treasurer in favor of said officer for the following amounts to be deposited in the Hudson County National Bank to the credit of interest account of September, 1876:

On general account..... \$5,719 00
On assessment account..... 1,592 50
On water account..... 17,500 00

By Mr. Sweeney:

Resolved, That a warrant be drawn on the City Treasurer in favor of said officer for the sum of thirty-nine thousand four hundred twenty-two dollars and fifty-nine cents, to transfer that amount from assessment to general account to return part of loan.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The Board having audited the unpaid claims of 1875, against the Board of Aldermen where the appropriations were exhausted, and also similar claims against the Board of Directors of Education; and the Board of Fire Commissioners the following resolutions were presented:

Resolved, That the following sums be paid to the parties hereinafter named in payment of the claims on account of the Board of Aldermen for work done and materials furnished during 1875 in excess of appropriations for said year:

No. 1471, J. Hunt, \$75; 1483, M. Egan, \$65 70; 1505, Henry V. Mandeville, \$20; 1509, John True, \$48 50; 1465, John True, \$360 25; 1458, Wm. McKean, \$331 70; 1460, Paul Schober, \$183 99; 1464, W. & J. Symes, \$246 30; 1452, Burk & Marquart, \$65 40; 1456, Freeman Bros., \$448 93; 1481, Fred. Schober, \$159; 1498, W. & J. Symes, \$104 10; 1503, Wm. Hughes, \$10; 1506, Wm. C. Mathwans, \$27 70; 1484, Michael G. Lennon, \$10; 1496, John Anness, \$5; 1466, James Covey, \$26 71; 1501, John Onie, \$68 15; 1522, H. W. Leonard, \$35 00; 1524, John Schroll, \$52 75; 1551, Totten Bros, \$101 70; 1540, Ellen

Flannagan, \$74; 1572, Burk & Marquart, \$48; 1529, John A. Duncan, \$123.75; 1574, Jersey City and Harsimus Cemetery Co., \$220.50; 1577, Paul Schober, \$72.90; 1578, John Boyd, \$15.40; 1581, Wm. McKean, \$48.60; 1582, Farrier & Garretson, \$99.96; 1583, Farrier & Garretson, \$23.77; 1588, G. J. Holbrouck, \$16; 1589, George B. Lockwood, \$68; 1590, George B. Lockwood, \$18; 1586, Tebenhoff Bros., \$61.13; 1573, Jersey City and Harsimus Cemetery Co., \$242.50; 1594, John Headden, Jr., \$35.75; 1595, John W. Johnson, \$54.37; 1598, John Geyer, \$4.80; 1602, W. V. Horton, \$75; 1603, Cecelia Kemp, \$50; 1610, Charles Scott, \$34.24; 1613, Bergen Library Association, \$100; 1615, Peter Dr. Iton, Jr., \$1.50; 1619, Frederick Haag, \$36; 1621, George B. Lockwood, \$150; 1665, Alfred Rawlings, \$5.75; 1668, John Fitzpatrick, \$48; 1660, Wm. Kerrigan, \$48; 1663, Thomas McCullough, \$48; 1666, Michael Tuomey, \$48; 1639, H. W. Miller, \$79; 1652, H. and F. Miller, \$37; 1641, John Ohle, \$43.19; 1668, Andrew Scanlon, \$51.10; 1649, H. Fardelmann, \$22.25; 1651, J. W. Johnson, \$111.60; 1729, Edward Hope, Jr., \$45; 1734, S. Munkle, \$63.25; 1640, John Ohle, \$29.75; 1727, Farrier & Garretson, \$30.25; 1732, George B. Lockwood, \$17; 1733, George B. Lockwood, \$13; 1758, T. S. Haughey, \$60; 1752, John B. Haight, \$4.40; 1748, The Argus, \$49.10; 1763, M. Brady, administrator, \$60; 1765, James T. Burke, \$38.25; 1725, Samuel M. Chambers, \$23.27; 1743, James Coyle, \$21; 1698, Peter Dalton, Jr., \$27.90; 1703, John Fitzpatrick, \$48; 1731, Michael Kerrigan, \$48; 1689, N. Y. Sand Blast Glass Co., \$190; 1790, Hudson County German Publishing Association, \$39.40; 1809, Francis Volk, \$10; 1775, Pangborn, Dunning & Dear, \$25.20; 1829, Henry Steinbruck, \$17.50; 1841, Hugh F. McDermott, \$27.30; 1753, Duff & Meehan, \$59; 1882, Jas. T. Burke, \$47.50; 1718, L. P. Howell, assignee, \$250; 1738, Wm. Allen, \$17.50; 1739, Wm. Allen, \$17.50; 1740 Wm. Allen, \$18.80; 1741, H. Coyle for Est. of M. Brady, \$80; 1742, H. Coyle for Est. of M. Brady, \$80; 1744, Sarah Hunt, \$134.01; 1746, Anton Schick, \$176.75; 1632, Garret Haley, \$96.60; 1603, P. N. Horsley, \$77.70; 1724, Mary Brady, admx., \$30; 1726, Peter Dalton, Jr., \$2.95; 1730, Martin Hare, \$66.75; 1737, Philip E. Martin, \$27.75; 1735, McAvoy Bros., \$38.75; 1584, Robert Quinn, \$33.60; 1585, B. J. F. Roberts, \$35; 1737, Seals and Rittenhouse, \$56; 1757, Andrew Scanlon, \$38.85; 1722, Charles Bammesberger, \$72.50; 1723, Charles Bammesberger, \$53.50; 1750, H. Fardelmann, \$11.55; 1751, John B. Haight, \$33; 1728, A. J. Hall, \$15; 1650, Edward Hope, Jr., \$10; 1642, John Fitzpatrick, \$48; 1681, Dodd & Brown, \$30; 1685, Thomas McCullough, \$48; 1684, Michael Kerrigan, \$48; 1647, H. H. Brinkerhoff, \$26.04; 1611, John B. Haight, \$47; 1677, Michael O'Grady, \$51.25; 1634, Fred. Schober, \$103.50; 1711, Wm. Hughes, \$60; 1694, Wm. Allen, \$17.30; 1695, Wm. Allen, \$6.20; 1696, Wm. Allen, \$6; 1702, George E. Cutler, \$12.55; 1604, P. N. Horsley, \$6.50; 1719, Edward Hope, Jr., \$10; 1717, Bergen Library Association, \$100; 1704, Jersey City and Harsimus Cemetery Co., \$158; Lang & Robinson, assignees of John Hohman, \$11.41; Keneey & Snow, assignees of Andrew J. Hall, \$130; Pearsall Bros. & Fish, assignees of L. Munkle, \$240.57; Pearsall Bros. & Fish, assignees of L. Munkle, \$399.74; Pearsall Bros. & Fish, assignees of L. Munkle, \$159.94; Keeneey & Snow, assignees of Wm. B. McDonald & Son, \$239.02; T. G. Green, assignees of Benjamin H. Manning, \$80; \$20; Rlenzi Carugan, assignee of John Higgins, \$48, \$48, \$48; M. M. Drohan, assignee of Andrew J. Hall, \$95; William Hughes, assignee of James Hunt, \$14, \$34.80; C. Bammesberger, assignee of John Higgins, \$48; C. T. Rksward, assignee of Richard R. Ranken, \$9.10, \$12.32.

Resolved, That the following sums be paid to the parties hereinafter named in payment of claims on account of the Board of Directors of Education for work done and materials furnished during 1815, in excess of appropriations for said year, viz:

Sohmer & Co., \$40, \$12.30; Philip Jung, \$17; Scribner, Armstrong & Co., \$163.20, \$36, \$55.80; J. W. Harrison, \$159.96, \$38.95, \$46.10, \$8.70, \$4, \$3, \$3, \$11.13; D. Appleton & Co., \$15.54, \$43.34, \$3.68, \$138.71, \$61.74, \$25.83, \$52.87, \$62.37, \$294.44, \$91.28, \$29.40; P. H. Hawley, \$3.25; A. J. Dittmar, \$16.78, \$156.48, \$29.37; Philip Becker, \$39.75; Henry Albers, \$44.75; J. R. McKean, \$84.05; A. Walter, \$5; John Baker, \$40.53; V. Holzappel, \$8, \$8, \$8;

Geo. Beck, Jr., \$134.04, \$9.30; Uriah Allen, \$18; B. Hug, \$4.50; Patrick Mulligan, \$24.29, \$107.20, \$104.65; Jacob Soney, \$4; \$3.25, \$34.50; \$42, \$19.60, \$22.50, \$28.95, \$59.85; Francis Meehan, \$66.50, \$52.55, \$146, \$181.95; Neil Campbell, \$103.22, \$75.10; \$13.05; Joseph Schlumb, \$54.51; John Nichols, \$20.43, \$12.71; Wm. Paul, \$20.11; Davis & Co., \$109.43; E. McGowall, \$15.55, \$13.37, \$10.30, M. J. Farley, \$106.79, \$17.22; John Maloney, \$5.05; A. Ingwersen, \$12.22, \$96.28, \$16.85, \$43.43, \$1.75, \$35.68, \$66.60, \$6.05; Joseph Chevalier, \$75, \$74.08, \$71; Michael McDonald, \$12.42, \$65.37, \$166.50, \$51.80, \$43.34, \$46.63; Hackett & McGrath, \$42.10, \$176.30, \$4.50, \$15, \$13.20, \$3.50, \$4.60, \$10.80, \$1.95; \$97.04, \$27.50, John Mullins, \$54.41, \$53.56, \$19.55, \$23.55, \$40, \$56.40, \$25.90, \$12, \$11, \$9.93, \$40.87, \$4.6, \$61.40, \$51.47, \$50.40, \$51.68; \$24.05; James Ray, \$101.50, \$120.30, \$69; Jersey City Gas Light Co., \$152.40; \$586.14; \$321.48; \$147.50; People's Gas Light Co., \$36.40; Conrad Spengemann, \$12.50; John H. Koch, \$12.50; J. L. McLaughlin, \$187.81; John Boyd, \$24; \$13.25; \$65.65; \$49.40; \$151.31; \$101.20; \$21.75; \$148.37; Francis Meehan, \$86.25; H. O. Rosenkrans, \$135.50; W. J. Huff & Co., \$15; John Headden, \$7; Wm. Murray, \$2.50; \$11; Neil Campbell, \$92; \$47.50; \$57; \$75; Hackett & McGrath, \$113.62; John Campbell, \$63; \$67.50; Sprouls & Murphy, \$30; \$7.10; \$7.50; James R. Whyte, \$4.93; \$9.85; \$9.85; \$9.85; \$4.92, \$29.55; \$54.18; \$19.70; \$19.70; \$9.85; \$9.85; \$19.70; \$24.63; O'Mara Bros., \$35.10; \$194.31; \$161.55; \$85.60; \$150.52; \$175.42; \$51.67; \$102.15; \$162.20; \$181.93; Hugh F. McDermott, \$2.50; The Argus, \$56; \$7.50; Wacht am Hudson, \$4.60; Pangborn, Dunning & Dear, \$30.40; Hudson Ice Co., \$1.50, \$1.26; \$1.02; \$80.5; \$80.5; \$1.02; \$1.02; Newark City Ice Co., \$37.76; \$3.92; \$5.64; \$3.78; \$3.24; \$1.96; \$1.96; \$5.84; \$3.92; \$2.16; George Baxter, \$33.31; \$65; George D. Patch, \$31.25; \$3.60, \$8.10; Annie T. Smart, \$39.14; Lydia K. Ennis, \$23.48; Nathaniel Britton, \$30; J. W. Atwood, \$151.02; M. Ella Combs, \$60.27; Kate A. Spear, \$43.05; Edda DeGroff, \$34.62; Mary Vail, \$33.30; Amelia Guelander, \$26.61; Nellie Robottom, \$18.78; E. E. Marcy, \$78.28; Jennie Pearson, \$48.76; Susie Hendrickson, \$39.14; Kate Douglass, \$33.24; Agnes Stanley, \$25.83; Minnie Wudspeth, \$36; August Neyhausen, \$58.73; Sarah Gardner, \$78.28; Jennie Husley, \$60.27; Mary Seymour, \$43.05; Fannie Campbell, \$36; M. Estelle Woodcock, \$29.15; Susan C. Marvin, \$78.28; Esther Van Winkle, \$46.97; Jennie Romaine, \$39.14; Emma Ballon, \$36; Maggie Rowlands, \$25.83; Julia Shealds, \$45.83; A. D. Joslin, \$151.08; Ada C. Rouzet, \$60.27; H. D. Ammerman, \$43.05; Amelia touget, \$36; Kittie Harned, \$29.75; Fanny Douglass, \$26.61; M. Ella Feilder, \$23.49; Mary S. Beale, \$78.28; Jennie Bridgatz, \$46.97; Mary E. Frank, \$39.14; Sarah J. Turner, \$37.57; Jennie Tomkins, \$36; Laura M. Lacy, \$32.10; Abbie L. Hoffman, \$28.95; Lida E. Denton, \$32.48; John Robinson, \$41.67; E. G. Ward, \$151.08; W. A. Mitchell, \$60.27; Mary S. Laws, \$43.05; Isabelle We-cott, \$36; Minnie B. Allis, \$49.75; Susie Pim, \$51.7, Louisa J. Linz, \$11.27; Alice Jones, \$75.1; Frances -oper, \$78.28; Lizzie S. Ranken, \$46.97; Maggie S. Winkle, \$43.05; Alice F. Whitcomb, \$36; Mary A. Underhill, \$29.75; Ella Gilligan, \$34; P. A. Brigham, \$78.28; Annie A. Brown, \$46.97; Mariah B. Franks, \$39.14; Emma Perline, \$32.10; Rebecca Williamson, \$28.96; Mary Simpson, \$25.83; Hannah Eltringham, \$23.48; Mary Hurahan, \$58.33; Jennie M. Lewis, \$78.28; Annie Crist, \$60.27; Lulu Hall, \$43.05; Imogene L. Colvin, \$28.96; Minnie W. Colvin, \$20.66; Emily L. Miesel, \$46.97; Emily L. Frazee, \$37.64; Annie H. Townsend, \$36; Maggie C. Long, \$20.66; Mary J. Seibert, \$37.50; R. S. Hendrickson, \$78.28; Mary A. Coffin, \$39.14; L. G. Ogden, \$36; E. A. Fry, \$32.10; Catherine Sturgis, \$33.35; P. T. Hulse, \$151.08; Elizabeth Sharp, \$60.27; Mary Archer, \$43.05; A. C. Dunlap, \$36; M. A. Dailey, \$29.75; Malvinia Benton, \$26.61; Belle Atkinson, \$25.83; A. C. Vincent, \$78.28; Elizabeth Vernon, \$46.97; Magdaline Conery, \$39.14; Henrietta Eliott, \$36; Lizzie Cringle, \$32.10; Imogene Wheeler, \$3.48; M. E. Benton, \$3.48; M. C. Spier, \$23.48; Ella O'Brien, \$23.48; Laura Leake, \$24.38; P. D. Andrews, \$32.6; Augusta Vequeary, \$39.14; M. J. Cullam, \$23.90; M. F. Rooney, \$25.83; A. M. Bu terfield, \$3.48; A. L. Hardy, \$18.73; J. S. Berlew, \$14.09; John Rudolph, \$53.33; John Halzschut, \$16.66; C. A. Hoyt, \$151.08; M. E. Reid, \$60.27; Mariah L. Berier, \$43.05; Agnes

Warick, \$36; Lillie K. Stagg, \$32 68; Ellen M. Ransom, \$78 28; Mary E. Bancroft, \$46 97; Alice E. Burgess, \$39 14; Ezabella Scott, \$28 96; Emma Miegel, \$23 48; Lena Seirs, \$23 48; Calista A. Townsend, \$62 62; Robert Duff, \$50; J. W. Wakefield, \$151 08; Nancy C. Read, \$60 27; Helen R. Monfut, \$43 05; Marguerita De Vanny, \$43 05; Estelle Bixby, \$36; Belle M. Burt, \$34 42; Eva A. Waterman, \$32 10; Annie Soule, \$28 50; Eva Demarest, \$23 48; Maggie O'Neill, \$14 09; Cornelia M. Wigent, \$37 57; Annie Pelant, \$15 02; Ellen M. Brown, \$78 28; Louise Stanley, \$46 97; Agnes E. Waterman, \$43 05; Emma V. Talsom, \$39 14; Ella M. Taylor, \$37 57; Nellie Valentine, \$36; S. K. Peck, \$32 10; Ella Clark, \$50 53; Helen Martin, \$28 96; Mary R. Collins, \$27 38; Sarah K. Biddick, \$25 83; Kate Cringle, \$23 48; Jennie L. Davis, \$23 48; Helen Humphrey, \$62 62; Agnes Ashby, \$23 48; Louisa Waterman, \$23 48; Maggie Murphy, \$23 48; Mary A. Lew, \$23 48; Sarah Osborne, \$18 78; Aaron Hallaway, \$58 33; Elizabeth Dunham, \$78 28; Mary Outwater, \$46 97; Mary Purcell, \$39 14; Clara Hall, \$36; Katie McBride, \$32 10; Georgie Mount, \$28 96; Ida Faulkenburg, \$25 83; Sarah McCullough, \$23 48; Blanch Haisey, \$23 48; Edward Kelley, \$151 08; Eliza A. Dickinson, \$60 27; Mary Taylor, \$43 05; Annie R. McBride, \$41 48; Amanda M. Davis, \$36; Ella C. Backus, \$34 42; Emily Balover, \$29 75; Carrie Chichester, \$20 61; Emma F. Decker, \$23 48; Elmira E. Pardee, \$78 28; Nellie C. Dutch, \$46 97; Fannie M. Duncan, \$39 14; Hannah M. Blomgren, \$36; Carrie F. Pardee, \$25 96; Lizzie H. Cardner, \$25 83; Lillie O'Reilly, \$37 57; Minnie R. Hook, \$23 48; Wm. E. Danville, \$41 67; George W. Beale, \$151 08; Sarah Young, \$60 28; Alida Outwater, \$43 05; Sarah Root, \$43 05; Mary L. Weden, \$43 05; Grace Forster, \$36; Sarah Birkbeck, \$29 75; Benedicta Baron, \$23 48; Fidelia H. Moot, \$78 28; Lizzie Brennan, \$46 97; Mary Wakefield, \$39 14; Annie Brown, \$36; Christine McKernan, \$29 63; Lillie Hyatt, \$23 96; Martha McLaughlin, \$25 83; Mary Dalton, \$23 48; John Perkins, \$58 33; C. A. Yerrington, \$151 08; Agnes Adian, \$60 27; Susan E. Dutch, \$50 88; Alice M. Bellows, \$37 57; Sarah McBride, \$34 42; Mary C. Jordin, \$32 09; Maggie L. Tennant, \$29 75; Marion G. Dutch, \$28 18; Estelle Meyers, \$26 61; Lettie Moreau, \$25 96; Rebecca S. Dey, \$25 83; Daisy Kennedy, \$25 04; Gertrude Birkbeck, \$25 04; Elile Jefferies, \$23 48; Eliza S. Hasbrouck, \$46 97; Mattie Howe, \$38 80; E. G. Eveland, \$78 28; S. J. Waples, \$46 97; Gussie Erwin, \$23 48; Katie Randles, \$7 50; Mary Hibler, \$46 97; Emma Komar, \$23 48; Catherine Hering, \$23 48; R. Rosbotham, \$39 14; Ida A. Sears, \$36; Eliza Hardcastle, \$36 66; Elvina C. Smith, \$32 10; Maggie Lawson, \$30 53; Clara Leake, \$28 96; Amanda Steiges, \$27 38; Miscella Chambers, \$23 48; Lulu Brown, \$23 48; Emeline Hyatt, \$23 48; Enos C. McDowell, \$50 83; George H. Lindsley, \$151 08; Martha Brooke, \$60 27; Lena Gluck, \$43 05; Alice Biene, \$43 05; Anita Harschild, \$37 67; Carrie Decker, \$36; Flora Poole, \$34 42; Tillie Coulter, \$29 75; Hattie Jordan, \$23 48; Kate S. Durrie, \$78 28; Virginia Coffin, \$46 97; Mary Annes, \$46 97; Louisa Clark, \$40 64; Judith M. Holden, \$36; Ida Whitehead, \$29 75; Eugenia Poole, \$28 96; Lydia Whitehead, \$27 38; Carrie Rollins, \$25 83; Mary Beirne, \$25 83; Ella Richardson, \$23 48; Elsie Betts, \$23 48; Elletta Christie, \$23 48; Sarah Cullum, \$4 69; Henry McGrath, \$41 66; George H. Baron, \$196 70; Albert C. Hale, \$30 47; Alfred Clement, \$117 41; Wisfield Martin, \$117 41; Louis Courchet, \$78 28; Anna J. Moore, \$78 28; Susie W. Frost, \$58 70; Lizzie N. Hutching, \$58 70; Jennie M. Southgate, \$58 70; Margaret Harrison, \$32 61; John Horning, \$66 76; George H. Linsley, \$32 61; George W. Barton, \$14 68; George W. Beale, \$14 68; E. G. Ward, \$14 68; A. D. Joslin, \$14 68; Anna Moore, \$15 68; Henry McGrath, \$8 33; William J. Lyon, \$83 31; William L. Dickinson, \$228 31; John Rowe, \$125;

Lewis Carman, \$5; Charles Welsh, \$5; Horace Schermerhorn, \$5; Maria A. Wright, \$78 28; Emma J. Marley, \$46 97; Emma L. Waterbury, \$39 14; Kate Gregory, \$36; Fannie A. Jordan, \$32 10; Sarah F. Carter, \$28 96; Anna B. Weden, \$23 48; Bridget Burke, \$30; J. C. Rinehart, \$151 08; Bessie D. Day, \$42 06; Mary J. Purcell, \$36; Edith Bowman, \$26 61; Grace Sanders, \$23 48; Julia A. Plume, \$78 28; Martha F. Coleman, \$46 97; Maggie Young, \$39 14; Katie F. Rollins, \$40 11; Jennie Lery, \$32 10; Anna Dalton, \$23 48; Joseph Bellman, \$50; H. E. Koota, \$30 27; Mary Bolles, \$16 67; Grace E. Thomas, \$62 62; Annie M. Gaston, \$23 48; Miriam Sinclair, \$26 70; A. C. Gregory, \$78 28; Mary J. Rappleyea, \$46 97; Kate E. McCormack, \$39 14; Fannie Braden, \$18 78; Catharine Baker, \$25.

Resolved, That the following sums be paid to the parties hereinafter named in payment of claims on account of the Board of Fire Commissioners for work done and materials furnished during 1875 in excess of appropriation for said year, viz:

Jones & Dudley, \$13 43; People's Gas Light Co. \$31 33; William H. Braat, \$100 24; Farrier & Garretson, \$85 17; N. B. Cushing, \$39 02; Keeney & Snow, \$240 05; T. A. Chamberlain, \$22 41; F. Porrett & Son, \$120 73; William Murray, \$49 20; J. Pyle & Son, \$34 75; B. F. Champney, Jr., \$183 41; Edward Dingle, \$76 65; Farrier & Garretson, \$41 82; C. A. Woolsey, \$22; John Morrell & Co., \$41 68.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

By Mr. Smith—

Resolved, That the claim of William Armstrong against the Mayor and Aldermen of Jersey City for amount paid on sale of parts of lots 5 and 6, block 243 Third District, and for amount paid on sale of parts of lots 34, 35 and 36, block 808 Fourth District, be paid together with interest thereon, and that a warrant be drawn in favor of said John Garrick, attorney of said William Armstrong, for the sum of \$182.65 in full for said claim.

The President calling for the ayes and nays on the above resolution, it was adopted unanimously.

By Mr. Pattberg and carried—

Moved, That the vote taken on the concurrent resolution from the Board of Public Works in regard to the appointment of Commissioners of Assessments be reconsidered.

By Mr. Pattberg—

Resolved, That the following resolution adopted by the Board of Public Works, June 13, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Board of Public Works hereby appoint and employ Daniel E. Soule, Garret Vreeland, Jr., and Jasper Wandie as Commissioners of Assessments for the ensuing year, be non-concurred in for the reason that many improvements are needed in the Fourth District, and residents of said district have petitioned for the same, and the said district has no representation in said commission.

The President calling for the ayes and nays, the resolution was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Sweeney.

Nays—Mr. Smith

By Mr. Smith and carried—

Moved, That the matter contained in the petition of property owners in the Fourth District in regard to the appointment of Commissioners of Assessments be laid over until the next meeting.

On motion of Mr. Pattberg, the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Sept. 7, 1876, at 8 o'clock P. M.

Present.—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held August 31, 1876, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of William Miller to have refunded money paid in error to Water Registrar; petition of Herman Bruns to have refunded money paid in error to Water Registrar; petition of J. D. Hall to have refunded money paid in error to City Collector; petition of Charles Finly to have refunded money paid in error to Water Registrar; all referred to the Committee on Taxes and Concurrent Resolutions.

Communication from Herbert Stout, the late Corporation Attorney, relating to charges preferred against him as Corporation Attorney in explanation of his apparent neglect of duty. Received and ordered filed.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account.....	\$39 945 63
Balance credit assessment account....	16 607 49
Balance credit water account.....	23 193 25
Balance credit sinking fund acct, 1873	40 139 13
Balance credit sinking fund acct, 1876	61 285 79

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury Aug. 31st to Sept. 6th, both days inclusive:

General tax account total.....	\$13,329 94
Assessment account total.....	32,417 61
Sinking fund account, 1873, total....	3,684 68
Sinking fund account, 1876, total....	5,867 23
Water account.....	7,102 07

Received and ordered filed.

Report of Frederick Boyes of amounts received and due Morgan street dock for August, 1876: Amount received, \$515.52; amount due, \$728.67. Received and ordered filed.

Communication from the Board of Police Commissioners.

JERSEY CITY, Sept. 4, 1876.

To the Honorable the Board of Finance and Taxation:

Gentlemen:—Whereas, it is believed by this Board that a greater sum of money by at least \$2,500 is required to carry on the Jersey City Charity Hospital for the remainder of the present fiscal year than at present remains to the credit of the appropriation for that purpose allowed by the Board of Finance and Taxation in the apportionment to this Board. And

Whereas, it is believed that there will be required for fuel, repairs and stationery the sum of at least \$3,000, and for furniture, janitors, and incidentals, a sum of at least \$1,000 in excess of the amount allowed. And

Whereas, There is in the amount remaining to the credit of the appropriation for lamps and lights the surplus of more than \$2,500 beyond the amount that will be probably required, and to the credit of appropriation to salaries of more than \$4,000, therefore be it

Resolved, That the Board of Finance be respectfully requested to transfer from the appropriations in which there is a surplus to those requiring an additional allowance as aforesaid, the sums herein before named, respectively.

Received and referred to the Committee on Finance.

Communication from the Board of Public Works.

To the Honorable the Board of Finance and Taxation:

Gentlemen:—In compliance with the provisions of the city charter, I hereby acknowledge the receipt of list of water rent for the year ending May 1st, 1877, placed in my hands for collection by the Water Assessor amounting to \$220,534 37.

Respectfully submitted,

J. V. H. VREELAND, Registrar.

Received and ordered filed.

Communication from the Board of Public Works.

To the Honorable the Board of Finance and Taxation:

Gentlemen:—The warrant drawn to pay interest Sept. 1st, 1876, for \$17,500, should have been for that amount less \$29 15, this latter amount having been paid to the New York Life Insurance Co. on account of interest due Sept. 1st, 1876, at the time of an exchange by them of coupon for registered water bonds on the 15th of May, 1876. I call your attention to this fact in order that you may take such action to correct the error as you may deem proper. I do not know to what account the above amount, \$29 15, has been charged by the bank, having had no return of the requisition, which together with two others, one for \$96 25 and one for \$8 75, were paid about May 16th, 1876.

Yours respectfully,

J. V. H. VREELAND,

Water Registrar.

Referred to the Committee on Finance.

Two concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works Sept. 5, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Board of Public Works do hereby appoint and employ Garrett Vreeland, Jr., Daniel K. Soule, Charles H. Bender, as Commissioners of Assessments for the ensuing year, be non-concurred in by the Board of Finance and Taxation, for the reason that Charles H. Bender, one of the persons named in said Commission, is interested in the sewer improvement petitioned for by the property owners of the Fourth district.

The report was received and the resolution adopted by the following vote: Ayes—President Drohan, Messrs. Pattberg, Sweeney and Van Reipen. Nays—Mr. Smith.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works August 29, 1876, to wit:

Resolved, That \$24 be paid to J. H. Bowley for use of utensils repairing Greene street; \$45 27 to Jas. Hetherington for hay and feed for month of July, 1876; \$3 96 to Dodge, Meigs & Co., for lumber for Street Department; \$74 20 to Warner & Carscallen for hay and feed for Street Department horses; \$13 65 to Patrick Horrogan for repairing tools for Street Department; \$44 60 to Muldoon & Harrison for repairing carts for Street Department; \$65 25 to Adolph Luck for carting sewer stuff; \$171 82 to C. William Potter for repairing water pipe bridge, Hackensack River; \$18 42 to W. A. Gedeney for two barrels of oil for Belleville; \$73 to J. M. Gottra for painting Summit avenue bridges; \$40 34 to Warner & Carscallen for hay and oats for pipe yard horses; \$25 11 to Doore, Meigs & Co., for lumber for pipe yard; \$9 to James Winn for twelve pile heads; \$16 65 to Michael McDonough for sharpening pipe yard tools; \$30 56 to John H. Parker for nailing Board of Public Works office; \$25 to State Insurance Co., for insurance on public dock; \$25 to Jersey City Insurance Co. for insurance on public dock; \$25 to Hudson Insurance Co., for insurance on public dock, and is hereby concurred in by the Board of Finance and Taxation.

On petition of Hugh McKay, recommending the adoption of the following resolution:

Resolved, That the sum of \$365 12 be paid to Hugh McKay, being amount due him for error in payment of taxes, July 26 1876, caused by mistake of a clerk in City Collector's office as per statement of Collector hereto annexed.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On petition of Mary B. Powers and William P. Powers, her husband, recommending the adoption of the following resolution:

Resolved, That the petition of Mary B. Powers and Wm. P. Powers for the refunding to them

of \$1,552 90 and interest, being amount claimed by them as overpaid on an assessment, be placed on file inasmuch as similar claims are now being tried before the court. The report was received and the resolution adopted unanimously.

On petition of Julia Van Vorst recommending the adoption of the following resolution:

Resolved, That the petition of Julia Van Vorst for the refunding to her of \$1,232 03 and interest, being amount claimed by her as overpaid on an assessment, be placed on file, inasmuch as similar claims are now being tried before the court.

On petition of Elizabeth B. Van Vorst recommending the adoption of the following resolution:

Resolved, That the petition of Elizabeth B. Van Vorst for the payment to her of \$1,437 54 and interest, being amount claimed by her as overpaid on an assessment, be placed on file, inasmuch as similar claims are now being tried before the court. The reports were received and each of the above resolutions adopted unanimously.

On petition of James R. Vanderlinda for the return of \$25, personal and poll-tax paid for the year 1874, reported adverse to the payment of the same.

On petition of Alexander Spaulding to have canceled the sale of lot 18, block 103, sold September 7, 1869, for non-payment of the taxes of 1868, reported adverse to the granting the prayer of the petitioner for the reason that they believe this Board has no power under the circumstances, the petitioner having paid taxes on lot 19 belonging to some one else instead of 18 belonging to her.

Each of the above reports were received and the recommendations adopted.

On Petition of Isabella Clements recommending the adoption of the following resolution:

Resolved, That the petition of Isabella Clements for the return to her of \$71.25 for overcharge on water bills for seven years prior to 1870, be not granted, for this reason, That under the rulings of the Board of Water Commissioners prior to 1870, your Committee can not find that she was unjustly taxed.

The report was received and resolution adopted unanimously.

The Committee on Salaries and Claims reported on claim of Rev. J. De Conclilio favorable to the payment of the sum.

On motion the matter was referred back to the Committee to ascertain the amount due to claimant.

The Committee on Printing, Stationery and Supplies, reported on claim of the Argus recommending the adoption of the following resolution:

Resolved, That the sum of \$91.80 be paid to the ARGUS for advertising Corporation notices, printing manuals and stationery for Mayor's office.

The President calling for the ayes and nays, the report was received, and resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

On motion of Mr. Sweeney the Board took a recess of ten minutes.

On reassembling the Committee on Taxes and Concurrent resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, May 23, 1876, to wit:

Resolved, That the contract for transporting one Worthington Duplex Engine with boilers and appendages complete from the High Service Engine House on Summit avenue, Jersey City to the yard opposite the main engine house of the Jersey City Water works at Belleville, N. J., and also furnishing all necessary appurtenances and putting the same in complete working order, be, and is hereby awarded to Henry O'Neill at the price named in his proposal, viz: \$7,100, be, and is hereby concurred in by the Board of Finance and Taxation; provided, That the expense of

the removal of said engine and placing the same in perfect working order, and the furnishing of a suitable building to cover the same does not exceed the sum of \$14,000.

The President calling for the ayes and nays, the report was received and the resolution adopted by the following vote.

Ayes—President Drohan, Messrs. Pattberg, Smith and Sweeney.

Nay—Mr. Van Reipen.

By Mr. Pattberg and carried—Moved, That the matter of Herbert Stout's salary be referred to the Corporation Counsel for his opinion as to whether the city in view of the many offsets it may have is liable for the payment of the same for the month of August, 1876.

By Mr. Smith and carried—Moved, That the Corporation Counsel give to this Board his opinion as to whether assessments for improvements already made and that may be made, can be collected.

By Mr. Van Reipen and carried—Moved, That the clerk of this Board be directed to communicate with the State Railroad Tax Assessor to ascertain what property belonging to the Railroads and situated in Jersey City is liable to taxation.

By Mr. Van Reipen and carried—Moved, That the President of this Board be authorized to obtain an estimate of the expense of repairing a safe belonging to the Board of Aldermen to be used in office of the First District Police Justice.

By Mr. Smith: Resolved, That the judgment obtained by Philip Becker against the Mayor and Aldermen of Jersey City for \$1,700 damages, \$80.09 costs, amounting in all to \$1,780.09 be paid, and that a warrant be drawn for said amount in favor of Albert S. Cloke, Attorney for said Becker, to be delivered to him on his executing and delivering to the Corporation Attorney a proper satisfaction piece to be approved by him.

By Mr. Van Reipen: Resolved, That a warrant be drawn on Thomas Earle, Treasurer, in favor of that officer for the sum of fifteen thousand dollars, to transfer that amount from Assessment Account to General account to return part of loan.

By Mr. Pattberg: Resolved, That the claim of George I. Langworthy against the Board of Directors of Education now in course of litigation be paid, and that a warrant be drawn for \$173.10 in favor of S. S. Vreeland, attorney for the said George I. Langworthy.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

By Mr. Van Reipen and carried: Moved, That the Board proceed to the election of a Corporation Attorney.

The President declaring nominations in order.

Mr. Van Reipen nominated Edward P. Demott. Mr. Sweeney nominated Henry Traphagen. Mr. Smith nominated William Muirhead. President Drohan nominated Alexander T. McGill.

By Mr. Pattberg and carried: Moved that the nominations for the office of Corporation Attorney be now closed.

Messrs. Pattberg and Van Reipen were appointed tellers.

Four ballots were had.

On the first ballot Edward P. Demott received one vote, Henry Traphagen two votes, William Muirhead one vote, Alexander T. McGill one vote.

On the second ballot Edward P. Demott received two votes, Henry Traphagen two votes, William Muirhead one vote.

On the third ballot Edward P. Demott received two votes, Henry Traphagen two votes, William Muirhead one vote.

On the fourth ballot Edward P. Demott received two votes, Henry Traphagen three votes.

Henry Traphagen having received a majority of all the votes cast, was declared elected Corporation Attorney.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEVE, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall Thursday, September 14, 1876, at 8 o'clock P. M.

Present—All the members.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting held Sept. 7, 1876, was dispensed with, and they were approved as printed.

PRESENTATION OF CLAIMS.

Claim of McAvoy Bros. of \$35 for postage stamps. Referred to the Committee on Printing, Stationery and Supplies.

Claim of the Hudson Ice Company of \$117.56 for ice furnished City Hall. Referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

From the City Treasurer, reporting the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account.....	\$26 629 96
Balance credit assessment account....	3 613 75
Balance credit water account.....	21,517 14
Balance credit sinking fund acc't, 1873	42,889 90
Balance credit sinking fund acc't, 1876	64,187 77

Received and ordered filed

From the City Comptroller reporting receipts of the City Treasury Sept. 7th to 13th, both days inclusive:

General tax account total.....	\$7,826 39
Assessment account total.....	2,106 26
Sinking fund account, 1873, total....	3,195 86
Sinking fund account, 1876, total....	3,215 54
Water account total.....	3,716 49

Received and ordered filed

The City Comptroller reported statement of expenditures to date on the several accounts provided for by appropriation made for expenses of city government, Dec. 1st, 1875, to November 30th, 1876.

Expenditures of Board of Finance and Taxation:

	Appropriation.	Expended.	Amount Unexpended
Interest on bonds.....	\$304,417 61		
Salaries.....	55,000 00	38,817 12	16,128 88
Printing and Stationery....	8,000 00	3,041 42	4,958 58
Supplies, coal, wood, gas, &c.....	3,000 00	1,118 95	1,881 05
Costs in certain cases	3,357 17		
Commissioners to adjust unpaid assessments	20,829 45		

Received and ordered filed.

Communication from the Clerk of the Board of Directors of Education with additional claims against said Board for the year 1875, where the appropriation was exhausted. The claims and communication were received and referred to the Committee of the Whole.

Communication from the City Clerk:

JERSEY CITY, Sept. 17, 1876.

The Hon. Board of Finance and Taxation: Gentlemen:—I herewith send additional claims of 1875, in excess of appropriations, to wit: No. 1,933, F. Naughton, \$50; No. 1,945, Henry Stiff, \$10; No. 1,797, Joseph Warren, \$38 50; No. 2,032, S. M. Chambers, \$78.

Very respectfully,

JOHN E. SCOTT, City Clerk.

The communication was received and ordered filed, and the claims referred to the Committee of the Whole.

Communication from James S. Yard, Commissioner of Railroad Taxation for the State of New Jersey, in reply to a communication from the clerk of this Board, stating that his official report is still in press and will shortly be issued when a copy will be forwarded to this Board. Received and ordered filed.

Affidavit of George Beck, assessor of 2d District, in accordance with section 15 of an act entitled "An act creating a County Board of Commissioners of Appeal in cases of taxation." Approved April 3d, 1873. Received and ordered filed.

Four concurrent resolutions from the Board of Public Works. Referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from the water Department of the Board of Public Works recommending the adoption of the following resolution:

Resolved, That warrants be drawn on the City Treasurer in favor of that officer for the following amounts, to be deposited in the Hudson County National Bank to the credit of interest account of May, 1876:

On General Account.....	\$607 93
On Assessment Account.....	844 78
On Water.....	96 25
On Water.....	20 42
On September Interest Account, 1875.....	19 15

The President calling for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported on claim of the Rev. J. De Concilio, recommending the adoption of the following resolution:

Resolved, That the sum of \$83.31 be paid to the Rev. J. De Concilio, for rent of school building No. 21, for month of November, 1875, the claim to be regarded and paid the same as claims of 1875, when the appropriations were exhausted.

The President calling for the ayes and nays, the report was received, and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, September 28th, 1875, to wit:

Resolved, That one hundred and fifty dollars be paid to Spielman and Brush for correcting Hoboken City Water Rate map, from Jan. 1st, 1874, to August 31st, 1875, be and is hereby concurred in by the Board of Finance and Taxation, and that the same be paid from the unexpended appropriation of the Board of Public Works for the year 1875.

By Mr. Van Reipen: Moved, That the report of the committee be amended by non-concurring in the resolution from the Board of Public Works.

The ayes and nays being called upon the amendment it was carried by the following vote:

Ayes—President Drohan, Messrs. Pattberg, Sweeney and Van Reipen. Nay—Mr. Smith.

The report of the committee as amended was received and adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg, Sweeney and Van Reipen. Nay—Mr. Smith.

On petition of Herman Bruus, recommending that the prayer of the petitioner be not granted under advice of the Corporation Counsel.

On petition of William Miller, recommending that the prayer of the petitioner be not granted under advice of Corporation Counsel.

On petition of Charles Finley recommending that the prayer of the petitioner be not granted under advice of the Corporation Counsel. On motion the reports were received and the recommendations adopted unanimously.

On petition of James D. Hall to have refunded money paid in error for taxes of 1875, recommending the adoption of the following resolution:

Resolved, That the sum of thirty-one dollars and eighty-eight cents be paid to J. D. Hall, being amount paid by him in error for taxes on lots 1 and 2, block 723, Bergen avenue, November 23d, 1875.

The error occurring through a difference in the number of lots on a map of the estate of Nicholas Vreeland and the city map, your committee find that the petitioner paid the taxes November 23, 1875, and that N. S. Vreeland paid taxes on the same lots (with others) December 2, 1875, as per certificate of the City Collector hereto annexed.

On concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, Sept. 9, 1876, to wit:

Resolved, That \$57 40 be paid to John V. Con-

don for building receiving basin corner of First and Brunswick streets; \$104 75 to John Anness for rubber coats, pants, &c.; \$1 50 to American Water and Gas Pipe Co. for 6-inch drain pipe; \$10 to Jas. R. Whyte for two loads pine wood; \$42 to Halliday & Birrell for sand and stone; \$127 50 to John Doyle for horseshoeing, May, June and July; \$251 01 to C. William Potter for repairing box over water pipe at Hackensack river; \$164 80 to John Lewis for carpenter work and materials; \$311 19 to McFarland & McAlvoy for grate bars; \$45 27 to W. A. Gedney for one bbl castor oil; \$28 44 to John A. Bumsted for eight kees nails; \$14 to J. M. Gottra for painting Jersey City reservoir; \$73 92 to William Dudley for mason work and materials; \$14 88 to Guthrie & Hall for labor around boiler at Belleville water works; \$27 to G. Tilton for shoeing pipe yard horses, April to July, 1876; \$224 85 to McNab & Harlin Manufacturing Co. for stop cocks; \$3 50 to Alfred Pye for carting pipe to Hudson City; \$359 10 to C. William Potter for building fences at school No 8; \$87 70 to Faneborn, Dunning & Dear for printing and advertising, be and is hereby concurred in by the Board of Finance and Taxation.

On concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works September 12, 1876, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That by and with the concurrence of the Board of Finance and Taxation the Committee on Pumping and Reservoirs be and are hereby authorized to advertise for proposals for the erection of a building to cover engine at Belleville Water Works, at a cost not to exceed six thousand nine hundred (\$6,900) dollars.

The president having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen and carried:

Moved, That the Board take a recess for fifteen minutes to audit the additional unpaid claims of the year 1875.

On reassembling the Committee of the Whole reported on the matter of the unpaid claims of 1875, recommending the adoption of the following resolutions:

Resolved, That the following sums be paid to the parties hereinafter named in payment of claims on account of the Board of Directors of Education for work done and materials furnished during 1875 in excess of appropriation for said year, and in addition to those already ordered paid by resolution of August 31, 1876 viz:

Krone Bros., \$24 13, \$37 53, \$11 78, \$13 78, \$44, \$48 95, \$36 90, \$4 70; Francis Meehan, \$152 05, \$106 75; Hackett & McGrath, \$16 45; P. Mulligan, \$37 87; Patrick Scanlon, \$196 75; Wm. Murray, \$16 60, \$23 74, \$2 70, \$12 25, \$6; Josiah Waldron, \$1 77; Wm. Pauli, \$35 47; A. Ingwersen, \$32 35; A. J. Ditmar, \$141 85; O'Mara Bros, \$27. 01; Newark City Ice Co., \$6 86, \$3 92, \$1 08, \$3 92, \$1 08, \$3 92, \$1 96, \$1 08, \$1 96, New Jersey Ice Co., \$1 84, \$1 84, \$1 60, \$2 76, \$2 76; Neil Campbell, \$34 50.

Resolved, That the following sums be paid to the parties hereinafter named in payment of claims on account of the Board of Aldermen for work done and materials furnished during 1875 in excess of appropriations for said year and in addition to those already ordered paid by resolution of August 31, 1876, viz.:

No. 1,133, F. Naughton, \$50; No. 1,915, Henry Stiff, \$10; No. 2,032, S. M. Chambers, \$78.

The Committee on Printing, Stationery and Supplies reported recommending the adoption of the following resolutions:

Resolved, That the sum of thirty-five dollars be paid to McAvoy Bros. for postage stamps furnished City Collector.

Resolved, That seven dollars and fifty cents be paid to John W. Harrison for three manual covers.

The President having called for the ayes and nays on each of the above resolutions the report was received and the resolutions adopted unanimously.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, September 21, 1876.
Present—President Drohan and Mr. Smith.
Absent—Messrs. Pattberg, Sweeney and Van Reipen.

Less than a quorum being present, the President adjourned the Board to meet on Thursday, September 28, at 8 o'clock P. M.
JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, September 28, 1876, at 8 o'clock P. M.

Present—President Drohan, Messrs. Pattberg, Smith, Sweney and Van Reipen.
On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Elizabeth Muls for the return of license fee, her license having been revoked. Referred to the Committee on Taxes and Concurrent resolutions.

Petition of F. J. Mallory to have refunded money paid in error on account of water rents. Referred to the Committee on Taxes and Concurrent resolutions.

Petition of Stephen S. Vreeland, attorney of Thomas Quinlan, to have refunded money paid in error for taxes. Referred to the Committee on Taxes and Concurrent resolutions.

Petition of Abram Gieve for adjustment of taxes of 1875. Referred to the Committee on Taxes and Concurrent resolutions.

PRESENTATION OF CLAIMS.

Claim of Hugh F. McDermott of \$250 for printing official minutes of all the Boards month of August, 1876; claim of Leon Abbott of \$35 41 taxed costs in the suit of James H. Elmendorf against the State, the Mayor, &c., of Jersey City. Both referred to the Committee on Salaries and Claims.

Claim of The Argus of \$47 20 advertising Corporation Notices; claim of the Evening Journal of \$25 20 advertising Corporation Notices; claim of McAvoy Bros. of \$134 20 for stationery. All referred to the Committee on Printing, Stationery and Supplies.

Claim of Roeder & Bruhm of \$98 40 from the Board of Aldermen, claim of 1875. Referred to the Committee of the Whole.

OFFICIAL COMMUNICATIONS.

Resolution of the Board of Education, adopted September 25th. Inst., to wit:

Resolved, That the Board of Finance and Taxation be requested to transfer one hundred dollars from the account of Normal School to that of census.

Referred to the Committee on Finance.

Communication from J. S. Yard, Commissioner of railroad Taxation, inclosing copy of valuations of railroad property in Jersey City.

Received and ordered filed.

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business September 21st, 1876:

Balance credit tax account.....	\$14,915 58
Balance credit assessment account....	3,002 99
Balance credit water account.....	26 388 11
Balance credit sinking fund acct, 1873	44,206 52
Balance credit sinking fund acct, 1876	64 960 24

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business September 28th, 1876:

Balance credit Tax account.....	\$6,575 40
Balance credit Assessment account.....	12,531 59
Balance credit Water account.....	30,689 45
Balance credit sinking fund account	44,692 19
1873.....	68,183 89

The City Comptroller reported the receipts of the City Treasurer Sept. 14 to 20, both days inclusive:

General Tax account, total.....	\$1,269 10
Assessment account, total.....	932 31
Sinking fund account, 1873.....	1,117 93
Sinking fund account, 1876.....	610 00
Water account.....	5,616 80

The City Comptroller reported receipts of the City Treasurer Sept. 21st to 27th, both days inclusive:

General tax account, total.....	\$7,600 21
Assessment account, total.....	8,637 71
Sinking fund, 1873, total.....	2,176 03
Sinking fund, 1876, total.....	2,524 06
Water account, total.....	2,366 29

Received and ordered filed.

Communication from the Committee on Alms of Board of Aldermen requesting an additional appropriation for out-door poor, under act ap-

proved March 18, 1876; Referred to the Committee on Finance.

Communication from the Corporation Counsel requesting payment of tax bill of costs in re. Henderson vs. The Mayor and Aldermen of Jersey City for \$46 83, as the court directed payment of same as a condition precedent to the opening of the judgment.

Received, and in connection with the same Mr. Van Reipen offered the following resolution:

Resolved, That the sum of \$46 83 be paid, and that a warrant be drawn for that amount to the order of Wm. Brinkerhoff, attorney for Peter Henderson in full for costs for opening judgment in his suit against the city, except the sheriff's fees.

The President calling for the ayes and nays on the above resolution it was adopted unanimously:

Opinions of Corporation Counsel.

To the Hon. the Board of Finance and Taxation:

Gentlemen—In reference to the salary of Mr. Stout, late Corporation Attorney, he is under section 55 of the supplement to the city charter, approved March 24, 1873, entitled to be paid at the rate of \$3,500 per annum up to the end of his term of office.

That section defines his duties, and if he wilfully neglected or refused to attend to them you might successfully defend against an action for his salary during the period of such wilful neglect or refusal. The legal presumption is that he did attend to his duties while he was in office, and the burden of proof will be on the part of the city to show that he did not. If the city has sustained pecuniary loss in any instance by his wilful neglect or refusal to perform his duties the damages which were directly and immediately consequent thereon, and the natural result thereof must be paid by him. Here again the burden of proof is on the city. The application of the above principles to the facts as you find them to exist will enable you to arrive at a correct conclusion.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.
Received and referred to the Committee on Salaries and Claims.

Jersey City, Sept. 18, 1876.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—The Court having taken control of all unadjusted matters between William P. Douglass, Esq., late Corporation Attorney, and Jersey City, upon the order substituting Henry M. Traphagen, Esq., the present Corporation Attorney, I return the claim of Mr. Douglass to your Board. The Court will, after investigation, and hearing both sides, make such order as shall be just in the premises. The city need not therefore take any action until Counsel communicate the decision of the Court.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.
Jersey City, Sept. 15, 1876.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—The Board of Police Commissioners by their resolution desire a transfer of twenty-five hundred (\$2,500) dollars from Lamps and Light account to Jersey City Charity Hospital account, and of four thousand (4,000) dollars from salary account as follows: one thousand (1,000) dollars to account of furniture, janitors and incidentals, and of three thousand (3,000) dollars to account of fuel, repairs and stationery. If you are satisfied that there is more than sufficient by two thousand five hundred (2,500) dollars to the account of lamps and lights to meet and pay all claims that may be lawfully made thereon for the present fiscal year, and more than sufficient to the account of salary by four thousand (4,000) dollars to meet and pay all claims that may be lawfully made thereon for the present fiscal year, you may by resolution direct the comptroller to make the above transfer. I enclose copy of an opinion heretofore given to the Fire Board in reference to a similar case.

Respectfully submitted,

LEON ABBETT, Corp. Counsel.
Received and ordered filed.

To the Honorable, the Board of Finance and Taxation of Jersey City.

Gentlemen—In reply to your resolution asking my opinion "as to whether assessments for improvements already made and that may be made can be collected?" I can only say in reply to this general question that assessments heretofore made can be collected if they have been made in conformity to a constitutional act. If the assessments have been set aside in any city case, as to prosecutors only then there may be a re-assessment under sec. 1 of "An act relating to re-assessments of benefits in cities," approved April 21, 1876. If the whole of any assessment has been set aside then there may be a re-assessment under section 10 of "An act relating to the writ of certiorari" (Revision) approved March 27, 1874. If there is to be an assessment for a new improvement then there can be an assessment made under Section 1 of "An act respecting assessments in cities," approved April 21, 1876.

There are questions in certain city cases now before the Supreme Court, concerning the proper application and exact scope of these acts, and as to the course the court will take in reference to assessments under certain unconstitutional provisions of the city charter as to setting the assessments wholly aside or as to prosecutors only.

Whatever the Supreme Court may do upon any collateral question, I feel assured that there will be new assessments ordered in every case where assessments are set aside for the reasons given in the case of *The State (Agents prosecutor) vs. Newark*. 8 Vroom, page 416.

The new assessment will be restricted to the special benefit received by the property assessed from the improvement.

If the improvement has cost more than the special benefit, the cost of the improvement lawfully incurred, beyond the amount of special benefit will finally fall upon the city at large as a part of the city debt.

I annex to my opinion for your information, copies of the acts referred to by me.

Respectfully submitted,

LEON ARBETT,

Corporation Counsel.

Retorted to the Committee on Taxes and Concurrent Resolutions.

JERSEY CITY, Sept. 14th, 1876.

To the Honorable, the Board of Finance and Taxation of Jersey City:

Gentleman—The claim of Jeremiah B. Cleveland for the amount of a certificate of indebtedness for \$450, issued to Norman L. Rowe by the Board of Street Commissioners of Greenville, bearing date Sept. 26th, 1871, (and by said Rowe assigned to said Cleveland Feb. 21, 1872) with interest on said certificate from the date thereof, has been submitted to me for my opinion as to the liability of Jersey City thereon.

I have endeavored to find in the city archives the bill of Mr. Rowe to ascertain the particular services rendered by him, but it cannot be found.

The City Clerk and the clerk of the Board of works have searched for it and been unable to find it.

It appears by the minutes of the Board of Street Commissioners of Greenville, of Saturday evening, Aug. 19, 1871, that the "bill of Messrs Rowe and Wood, attorneys, for legal services rendered this Board, amounting to \$450, was received," and, by the minutes of said Board of Friday evening, September 1st, 1871, that "The bill of Rowe and Wood for legal services amounting to \$450 was reported by the auditing committee as correct in every particular and recommended the same to be paid and that," on motion of Mr. Midmer, resolved, that the chairman be and he is hereby authorized to issue to Messrs. Rowe and Wood certificate of indebtedness to the amount of \$450, amount of their bill reported by the Auditing Committee correct, said certificate shall be in the usual form with the signature of the chairman, Treasurer and Secretary; also the Corporate seal of this Board affixed thereto. Adopted. Ayes—Messrs. Rowe, Midmer, Thau and Chairman [4]. Acsent—Mr. Taylor [1]. I have been unable to obtain the particulars of this claim. I have inquired of the attorney for Mr. Cleveland, but he states that Mr. Rowe cannot give the particulars although he did give them in the bill which he presented Aug. 19, 1871. I find by

investigation that the usual way in which such claims were presented to the Board of Street Commissioners of Greenville, was to have a bill of items with the usual affidavit annexed thereto as required by "An act in relation to the expenditure of public money by municipal corporations," approved April 4, 1871 (Laws 1871, page 72). I find a copy of such a bill with such an affidavit, presented by Mr. Rowe for services and disbursements in 1872 for \$500, for which he received in payment a certificate of indebtedness numbered 78. I presume from the minutes and the practice of the Board of Street Commissioners of Greenville, that a bill of the particulars of the claim of Rowe and Wood was duly presented to said Board and was the one referred to in their minutes and was the one audited by the Committee and directed to be paid by the Board by the issue of a certificate of indebtedness as stated in the minutes of Sept. 1, 1871.

The only difficulty upon the point of the issue of this certificate is that it is issued to Norman L. Rowe, whereas the Board directed it to be issued to Rowe and Wood. So far as I can ascertain there was no authority ever given by the Street Commissioners to issue the certificate in the form shown in the claim.

I do not find any assignment of the claim of Rowe and Wood, or of Mr. Wood's interest to Norman L. Rowe. I do not find any receipt on file signed by Rowe and Wood for the certificate issued to Norman L. Rowe, and no receipt by Rowe and Wood for their bill. I may be that there is such an assignment or receipt in existence, but it is not possession of the city.

The express power to issue "certificates of indebtedness" was not conferred upon the Street Commissioners of Greenville until the passage of the act of March 13, 1872, entitled "An Act to provide for the laying out and improvement of the streets, roads and avenues in the township of Greenville, Hudson County, New Jersey." It is provided in the 24th section of that act (Laws 1872, page 544) that the Street Commissioners shall have power to issue certificate of indebtedness "for all other indebtedness incurred by said Street Commissioners in the execution of this Act, &c."

The issue of certificates of indebtedness prior to this act was probably done under a claim of implied power to give vouchers for debts lawfully due by the Street Commissioners. The Courts in this State will probably hold, although it is not a question that can yet be said to be definitely settled, that these certificates of indebtedness of the Street Commissioners of Greenville issued prior to the act of 1872, are prima facie binding and legal, but the corporation can set up the defense of Ultra vires, of fraud, or want, or failure of consideration—see opinion of Chief Justice in *Town of Hackettstown ads. Swackhamer*, 8 Vroom, pages 191, 198. In reference to the claim of the legal services of Rowe and Wood, independent of the certificate of indebtedness it appears that by section 5 of the act of March 9, 1869, entitled a further supplement to an act approved March 18, 1863, entitled "An act to create from the Town of Bergen, in the county of Hudson, a new township to be called the Township of Greenville," (Laws 1869, page 228) that the Street Commissioners of Greenville may maintain any suit at law or in equity and "may be sued for any debt or other liability they may incur." By section 22 of the same act they are authorized to appoint such officers, agents and servants as they may deem necessary, and fix their pay and compensation. Dillon, on page 839 of his work on municipal corporations says:

"Resulting from the power to make contracts, to own property and to incur liabilities is the authority in a municipal corporation to employ an attorney, and the corporation is bound to pay for services rendered by him on due employment without an express vote to that effect." Jersey City is liable for all contracts of the Street Commissioners of Greenville under section 3, of a supplement to the Jersey City charter, passed Feb. 4, 1873, (Laws 1873, page 204) and therefore if the claim of Rowe & Wood was a legal claim against the Street Commissioners, prior to the act of 1873, it is a legal claim against Jersey City since that date.

My opinion upon this matter as presented to me is as follows:

First—That the certificate of indebtedness will constitute prima facie a legal foundation for a suit against Jersey City.

Second—That it will be a good defence to the certificate to show that it was issued to Norman L. Rowe instead of to Rowe and Wood.

Third—That the claim of Rowe and Wood for legal services rendered the Street Commissioners in 1871, as appears by the minutes is a lawful claim against Jersey City.

Fourth—That the presumption from the minutes and course of business will be that a proper verified bill was rendered the Street Commissioners as required by the act of April 4, 1871, and that the City officers have lost the same, but this presumption may be rebutted by evidence, if any can be procured, showing that in fact such a bill was not presented.

Fifth—That prima facie, the bill as audited by the Street Commissioners will be for the amount reported by them as correct.

Sixth—That the City may show if it can by way of defence that the price charged is not fair and reasonable and may show what the services rendered were actually worth.

Respectfully submitted,

LEON ABBETT,

Corporation Counsel.

Received and referred to the Committee on Finance.

Two concurrent resolutions from the Board of Public Works; received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works Sept. 12, 1876, to wit:

Resolved, That \$16 25 be paid to Hawrey & Weldon for repairing carts; \$20 75 to Patrick Horrogan for repairing tools; \$39 31 to Dodge, Meigs & Co. for spruce plank, &c.; \$270 92 to Warner & Carscallen, for feed street department; \$3 08 to Robert Muirheid, for bridge stone; \$20 to William Wilson, for services as veterinary surgeon; \$36 45 to J. C. Lawrence, for new harness and repairing; \$55 88 to James Hetherington, for hay and feed, street department; \$67 70 to Thomas Scriven, for plumbing reservoir No. 2 building; \$40 to Albert F. Schlegel, for one barrel cylinder oil; \$87 47 to Hugh Lesley, for grate bars, &c., at Belleville; \$41 27 to Warner & Carscallen, for feed for pipe yard horses; \$175 85 to William Runkle, for 10 lengths of 12-inch water pipe; \$-0 to Dodge, Meigs & Co., for spruce plank for pipe yard; \$12 50 to Dodge, Meigs & Co., for spruce plank for pipe yard; \$79 90 to C. Murray, for repairing pump, Wayne street and Wilkes street; \$34 50 to Christopher Sipp, for carpenter work, school No. 8; \$21 80 to R. B. Earle, for shafts and hanging, Board of Works office, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Sept. 12, 1876, to wit:

Resolved, That for the purpose of carrying out the provisions of the City Charter and discharging the duties of the Board of Public Works dependent on the several committees thereof, said committees by and with the concurrence of the Board of Finance and Taxation be and are hereby authorized to expend during the three months next ensuing for incidental expenses and all other matters not heretofore concurred in, an amount of money not exceeding the several amounts set opposite each committee, viz: Committee on Streets and Sewers, \$7,000; Committee on Pumping and Reservoirs, \$3,500; Extensions and Distributions, \$4,000; Committee on Water Rates and Assessments, \$1,000; Committee on Public Buildings and Grounds, \$2,500; Committee on Printing and Stationery \$500; Committee on Railroads Wharves, Piers and Bridges, \$500, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and

nays on each of the above resolutions they were adopted unanimously.

On petition of A. M. Finck for assignment of a lease of property at the junction of Newark and Railroad avenues, recommending that the prayer of the petitioner be not granted.

On motion the report was received and the recommendation adopted.

The Committee on Salaries and claims reported recommending the adoption of the following resolution:

Resolved, That warrants be drawn on the city treasurer for the payment of salaries for the month of September, 1876, when due, viz:

Charles Sieglar, Mayor, \$186 63; Thomas Earle, Treasurer, \$250; Samuel O. Nelson, Comptroller, \$250; Leon Abbott, Corporation Counsel, \$416 66; Henry Traphagen, Corporation Attorney, 22 days, \$213 84; William Stevens, Clerk to Comptroller, \$150; Isaac Morrow, Jr., Clerk to Treasurer, \$100; John T. Van Cleef, Clerk to Board of Finance and Taxation, \$100; Frederick Boyes, Accountant, \$82 50; Andrew D. White, Assistant Collector, \$125; James T. Grady, Clerk to Collector, \$-0; S. D. Dickinson, Clerk to Collector, \$80; John Creech, Clerk to Collector, \$80; D. T. Jefferys, Clerk to Collector, \$80; Walter Kissam, Clerk to Collector, \$80; James S. Brown, Messenger, \$50; Jacob Emery, Tax Bill Distributor, 26 days, @ \$3, \$78; Frederick G. Wolbert, Clerk to Police Court, \$75; Thomas K. Halstead, Clerk to City Clerk, \$100; N. E. Fewry, Clerk to City Clerk, \$83 33; A. L. Sears, Clerk to City Clerk, \$66 66; M. M. Drohan, Commissioner of Board of Finance and Taxation, \$125; Henry Pattberg, Commissioner of Board of Finance and Taxation, \$125; Simeon H. Smith, Commissioner of Board of Finance and Taxation 1 month, 27 days, \$78 06; Jeremiah Sweeney, Commissioner of Board of Finance and Taxation, \$125; Garrett D. Van Keilen, Commissioner of Board of Finance and Taxation, \$125; Asa W. Fry, Commissioner of Board of Finance and Taxation, to July 18, 1876, \$24 26; W. B. Schafer, Assessor of First District, \$125; George Beck, Assessor of Second District, \$125; John H. Ward, Assessor of Third District, \$125; J. M. Van Tassel, Assessor of Fourth District, \$125; Jacob Perrine, Assessor of Fifth District, \$125; A. A. Woodward, Assessor of Sixth District, \$125; The Argus, printing minutes, \$250; The Evening Journal, printing minutes, \$250; Ann Norton, cleaning City Hall, \$36; Bridget Parker, cleaning City Hall, \$36.

The President calling for the ayes and nays on the above resolution it was adopted.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of five thousand dollars to transfer that amount from General account to Assessment account as a loan.

By Mr. Van Reipen:

Resolved, That warrants be drawn on the City Treasurer in favor of that officer for the following amounts to be deposited in the Hudson County National Bank to the credit of interest account of October, 1876,

General account.....	\$19,615 00
Assessment account.....	17,142 53
Water account.....	23,000 00

By Mr. Van Reipen:

Resolved, That the Committee on Finance of the Board of Finance and Taxation, be and they are hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of sixty-five thousand dollars in anticipation of the collection of taxes and assessments, to be taken from the account of said fund for 1876, and that a bond or bonds be issued by the Mayor and City Clerk, under the city's seal, in favor of said Commissioners, payable on demand with interest at the rate of seven per centum per annum.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Smith the Board took a recess of ten minutes.

On reassembling, Mr. Pattberg offered a resolution in regard to the Jersey City Free Press, recognizing it as an official newspaper. The resolution was subsequently withdrawn.

By Mr. Smith :

Resolved, That the City Comptroller be and he is hereby instructed to transfer the sum of twenty-five hundred dollars from the lamps and light account to the Jersey City Charity Hospital account, and the sum of four thousand dollars from the salary account as follows : One thousand dollars to account of furniture, janitors and incidentals, and three thousand dollars to account of fuel, repairs and station-

ery or appropriations made to the Board of Police Commissioners for the fiscal year ending November 30, 1876.

The President calling for the ayes and nays on the above resolution it was adopted unanimously.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Oct. 5, 1876, at 8 o'clock P. M.

Present—President Drohan, Messrs. Pattberg, Smith and Sweeney.

Absent—Mr. Van Reipen.

On motion of Mr. Smith, the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESSENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of John Edelstein, for correction of error on assessment book. Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Gilbert Caswell to have refunded money paid by him in error to collector. Referred to Corporation Counsel.

Communication from William P. Douglass, in reference to the papers referred to him in the matter of the bond of Constable Kline. Referred to Corporation Attorney.

OFFICIAL COMMUNICATIONS.

Monthly report of Frederick Boyes of moneys due and owing on account of Morgan street dock:

Amount received for Sept. 1876	\$845 79
Amount due	756 71

Report received and ordered filed.

Report of City Comptroller of receipts of the City Treasurer, Sept. 25th, to Oct. 4, both days included:

General tax account, total.....	\$4,506 82
Assessment account, total.....	14,653 71
Sinking fund account 1873, total.....	1,677 33
186, total.....	3,069 96
Water account, total.....	8,055 94

Received and ordered filed.

Report of City Treasurer of balances in Hudson County National Bank at close of business Oct. 5, 1876:

Balance credit tax account.....	\$10,755 14
assessment account.....	9 9 3 57
water account.....	9,174 15
sinking fund account,	
1873.....	46,652 12
sinking fund account,	
1876.....	6,323 77

Received and ordered filed.

Report of the Clerk of the First District Police Court of money received during the months of June, July, August and September, 1876, to wit:

June 19th to 30th.....	\$117
July 1st to 31st.....	395
August 1st to 31st.....	522
September 1st to 30th.....	646

Total

Report received and ordered filed.

Communication from the Corporation Counsel in answer to a letter addressed him by Mr. Smith, Chairman Committee on Taxes and Concurrent Resolutions:

Jersey City, Oct. 3, 1876.

Hon. S. H. Smith, Chairman Committee on Taxes and Concurrent Resolutions, Board of Finance and Taxation:

Dear Sir—In your letter of Oct. 2d you ask my opinion as to whether assessments can be collected if made in accordance with Section 1st of "An Act respecting assessments in cities," approved April 21, 1876. My opinion is that assessments for new improvements can be collected if made in accordance with Section 1 of said act.

Respectfully Yours,
LEON ABBETT, Corp. Counsel.

Received and ordered filed.

Four (4) concurrent resolutions were received from the Board of Public Works and referred to Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on opinion of Corporation Counsel in re-collection of assessments levied and those that may be levied, recommending the adoption of the following resolution:

Resolved, That the opinion of the Corporation Counsel relating to the collection of assessments be received and placed on file. The report was received and the resolution adopted.

On petition of S. S. Vreeland attorney for Thomas Quinlan, to have refunded money paid in error for taxes of 1873, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer for the sum of \$44 05 in favor of S. S. Vreeland, attorney for Thomas Quinlan for amount of taxes paid by him in error Dec. 9th, 1873, on lot 8, block 289.

The President having called for the ayes and nays the report of the committee was received and the resolution adopted unanimously.

On concurrent resolution from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works September 19th, 1876, to wit:

Resolved, That \$55 be paid to C. A. Woolsey for six barrels of pitch, &c., &c.; \$117 45 to Adolph Luck for removing sewer-stuff; \$42 33 to W. A. Gedney for one barrel tallow; \$20 91 to C. A. Woolsey for packing, emery cloth, &c.; \$495 40 to Theo. Sandford & Son for lumber, &c., reservoir fence, Belleville; \$88 to George F. Sandford for putting up reservoir fence, Belleville; \$54 to Bailey, Crane & Webster for spruce plank; \$183 19 to William Runkle for cast iron pipe and bends; \$335 54 to C. A. Woolsey for pig lead, shovels, barrows, &c.; \$4 49 to James M. Savage for plumbing and gas fitting at Board of Works office; \$1 55 to James M. Savage for gas fitting at Board of Works office; \$5 20 to The Argus for advertising corporation notices; \$13 85 to James M. Savage for plumbing at public dock, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Sept. 26, 1876, to wit:

Resolved, That \$15 47 be paid to Daniel Davis for one barrel of axle grease; \$80 90 to J. C. Lawrence for furnishing street brooms and repairing harness; \$165 60 to Edward O. Donnell for hay and feed for street department, May 1 to Aug. 29, 1876; \$45 to Bailey, Crane & Webster for spruce plank at Belleville; \$23 17 to DeWitt Wire Cloth Co. for copper wire, spring brass, &c.; \$70 to Edward O'Donnell for conveying laborers to and from Hackensack meadows; \$20 to Edward Dugan for underpinning wall in rear of public school house No. 5, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and resolutions adopted unanimously.

Resolved, That the following resolution adopted by the Board of Public Works September 12th, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the Board of Public Works do hereby appoint and employ Garret Vreeland, Jr., Daniel Soule and Francis Grant as Commissioners of Assessment for the ensuing year, be and is hereby concurred in by the Board of Finance and Taxation.

The report was received and the resolution adopted.

The Committee on Salaries and Claims reported on claim of Leon Abbett, attorney for James H. Elmendorf, recommending the adoption of the following resolution:

Resolved, That the sum of forty-five dollars and forty-one cents be paid to Leon Abbett, attorney for James H. Elmendorf, for taxed costs of James H. Elmendorf against the State, Mayor and Aldermen of Jersey City.

In relation to the salary of Herbert Stout late Corporation Attorney, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn in favor of Herbert Stout for the amount of two hundred and ninety-one dollars and sixty-six cents for his August salary.

The President having called for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On claim of Hugh F. McDermott of \$250 for publishing minutes of all the Boards, month of August, 1876. Adverse to paying the same.

On motion the report was received and the recommendation adopted.

The Committee on Printing, Stationery and Supplies reported on claim of McAvoy Bros., for stationery recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and thirty-two dollars and seventy cents be paid to McAvoy Bros., for stationery furnished Treasurer, City Clerk, Collector and Clerk to the Board of Finance and Taxation.

On claim of Pangborn, Dunning & Dear, recommending the adoption of the following resolution.

Resolved, That the sum of one hundred and twenty-five dollars and twenty cents be paid to Pangborn, Dunning and Dear for advertising Corporation notices April 27 to Aug. 8, 1876, both days inclusive.

On claim of The Argus recommending the adoption of the following resolution:

Resolved, That the sum of forty-seven dollars and twenty cents be paid to The Argus for advertising Corporation notices Sept. 12 to Sept. 26, 1876, both days inclusive.

On claim of the Hudson Ice Company recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and seventeen dollars and fifty-six cents be paid to the Hudson Ice Company for ice furnished City Hall, from November 1st, 1875 to September 1st, 1876.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The Committee of the Whole reported on claim of Roeder & Bruhne, recommending the adoption of the following resolution.

Resolved, That the sum of ninety-eight dollars and forty cents be paid to Roeder & Bruhne on account of Board of Aldermen for meat furnished out-door poor, in excess of appropriation for said year.

The President calling for the ayes and nays, the resolution was adopted unanimously.

MISCELLANEOUS BUSINESS.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, Oct. 12, 1876, at 8 o'clock, P. M.

Present—President Drohan. Messrs. Pattberg and Smith.

Absent—Messrs. Sweeney and Van Reipen.

On motion of Mr. Smith, the reading of the minutes of the last meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Sheriff Laverty enclosing statement of execution in re. Michael Donovan vs The Mayor and Alderman of Jersey City. Damages, \$120 83; cost, \$32 85; interest and Sheriff's fees, \$7 51. Total, \$161 19.

Referred to Corporation Attorney.

Petition of George W. May for apportionment of taxes on lots 63, 65, block 768.

Referred to Committee on Taxes and Concurrent Resolutions.

Petition of Samuel M. Chambers, David Taylor, E. F. C. Young and Lewis E. Wood to have Thomas Henderson appointed to a position as Assistant Clerk in the Tax Collector's office.

Referred to Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of Hugh F. McDermott of \$250 for printing official minutes of all the Boards, in the Jersey City Herald, for the month of September, 1872, received, and referred to Committee on Salaries and Claims. Claim of Hugh F. McDermott of \$38.40 for publishing corporation notices important to tax-payers, received, and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Communication from Clerk of Board of Education enclosing claims of 1875 in addition to those already passed. Referred to Committee of the Whole to be audited.

Communication from the Board of Education requesting the Board of Finance and Taxation to make an additional appropriation of \$9000, provided it can be done legally, for payment of salaries of teachers and others in the employ of said Board. Referred to the Corporation Council.

Communication from Asa W. Fry, Clerk of the Board of Public Works, in reference to his salary as a member of the Board of Finance and Taxation, stating that he had received pay for 18 days, and that he was only entitled to be paid for 9 days, and recommending that a resolution be adopted ordering the payment to him of \$12.33, and requesting the City Clerk to cancel the original warrant for \$24 66. Received and referred to the Committee on Salaries and Claims.

Invitation from the Board of Fire Commissioners to attend the annual inspection and parade of that Department, October 23d inst., at 2 o'clock P. M. Received and accepted.

Invitation from the Board of Police Commissioners to review from the City Hall the parade of the police department on Oct. 18th inst., at 2 o'clock P. M. Received and accepted.

Resolution from the Board of Aldermen requesting the Board of Finance and Taxation to transfer to the account of Baths, Armories and Supplies the unexpended balances remaining to the appropriation for public bath and rent of Armories and supplies, also to transfer to the account of Public Buildings, Grounds, Improvements and Repairs the unexpended balances remaining to the appropriation for repairs to public buildings and public grounds, improvements and repairs.

Received and referred to the Committee on Finance.

From the City Comptroller reporting the following receipts of the City Treasurer Oct. 5th to 11th, 1876, both days inclusive:

General tax account, total.....	\$934 71
Assessment account, total.....	2,347 31
Sinking fund, 1873, total.....	823 44
Sinking fund, 1876, total.....	2,816 87

Ordered filed.

From the City Treasurer reporting the following balances in the Hudson County National Bank at the close of business October 12th, 1876:

Balance, credit-tax account, assessment account, water account, sinking fund account, 1873, sinking fund account, 1876, \$69,109.71. Ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance, reported the following resolutions:

Resolved, That the Committee on Finance be and they are hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of twenty-five thousand dollars in anticipation of the collection of taxes and assessments to be taken from the account of said fund for 1873, and that a bond be issued by the Mayor and City Clerk under the city's seal, in favor of the said Commissioners payable on demand with interest, at the rate of seven per centum per annum.

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer, for the sum of ten thousand dollars to transfer that amount from general account to water account, to return part of loan.

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for the sum of twelve thousand dollars to transfer that amount from Assessment account to General account to return part of loan.

Resolved, That for the purpose of reimbursing the City Treasury for monies expended in paying claims in excess of appropriations for 1875, as authorized by the act a provid April 21, 1876, entitled an act respecting indebtedness in cities and in accordance with said act the Committee on Finance are hereby authorized and directed to dispose of a City bond or bonds in amount not exceeding the sum of thirty-six thousand dollars, the said bond or bonds to be sold at not less than par, and to be issued to bear interest not to exceed six per centum per annum, to be dated October 1st, 1876, and made payable October 1st, 1878, and that the Mayor be requested to sign the said bond or bonds and the City Clerk to affix the seal of the City thereto attested by him.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The same committee reported on communication from the Committee on Aims of the Board of Aldermen recommending the adoption of the following resolution:

Resolved, That the Board of Finance and Taxation do hereby appropriate the sum of fifteen hundred dollars under the act approved March 16, 1876, to provide for the further relief of the poor in order that claims incurred for burial of dead and other necessary purposes may be paid. The President having called for the ayes and nays, the resolution was adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on petition of Elizabeth Mills for the refunding to her of \$25, amount of license fee paid by her—adverse to the prayer of the petitioner, for the reason that under the charter all money received for license fees goes into the sinking fund, and this Board has no authority to refund money in such cases. The report was received and the recommendation adopted.

On petition of F. J. Mallory to have refunded \$22 50, amount of water taxes paid by him in error, the same committee reported adverse to the prayer of the petitioner. The report was received and the recommendation adopted.

On concurrent resolution from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works, October 3, 1876, be wit:

Resolved, That \$86 01 be paid to John Anness for oak pails, rubber coats, &c.; \$19 49 to Thomas Katigan for horse shoeing, street department; \$19 90 to Muldoon & Harrison for repairing carts, street departments; \$26 25 to George Birrell for 15 loads of sand; \$460 86 to Vanderbeek & Sons for plank repairing Bergen Point plank road; \$8 to C. J. Winans for 220 yards of sand, street department; \$16 to E. M. Barrett for packing emery, &c.; \$50 to Township of Union for assessment on Ridge road; \$21 93 to C. R. James & Co., for repairing machinery at pipe yard; \$456 to R. D. Ward & Co., for 12 fire hydrants; \$8 50 to Cockendall, Bros., for soap, matches, &c.; \$11 25 to Hudson Insurance Co., for premium on policy; \$71 13 to David T. Bumstead for rebuilding chimneys, city hall; \$36 86 to David T. Bumstead for bracing bolt, city hall; be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays the resolution was adopted unanimously.

Resolved. That the following resolution adopted by the Board of Public Works, October 3, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for erecting and completing a new Engine Boiler House and chimney at Belleville Water Works be and is hereby awarded to John V. Congdon at the price named in his proposal, viz: \$6,449.50, that being the lowest bid received,

and that the Corporation Attorney be requested to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on the resolution, it was adopted unanimously.

MISCELLANEOUS BUSINESS.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, October 19, 1876, at 8 o'clock, P. M.

Present—President Drohan, Messrs. Smith and Sweeney.

Absent—Messrs. Pattberg and Van Reipen.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held Oct. 12, 1876, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Patrick McGuinness to have refunded \$20, amount of fine for disorderly conduct imposed by Police Justice Keese. Referred to the Committee on Finance.

Petition of J. S. Perrine to be appointed as one of the clerks to make out tax bills for the ensuing year. Referred to the Committee on Finance.

Petition of W. B. Gardner to have cancelled the sale of his property sold for water rents of 1863, which he claims to have paid. Referred to the Committee on Taxes and Concurrent resolutions.

Communication from William Russell notifying this board that Police Justice Sidmon T. Keese was in arrear for rent of house, No. 65 Madison avenue, to the amount of \$688 51, and requesting the board to retain all warrants of his until the same be paid. Referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of McEvoy Bros, of \$303 for postage stamps.

Referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

By Mr. Smith, and carried:

Moved, That the Board take a recess for five minutes.

On re-assembling a communication from the Corporation Attorney was received and read, in reference to the execution against the city at the suit of Michael Donovan, recommending that the same be paid.

The communication was ordered filed, and in connection with the same Mr. Smith offered the following resolution:

Resolved, That the execution in favor of Michael Donovan against the Mayor and Aldermen of Jersey City, issuing out of the Circuit Court of Hudson County, for \$120 83 damages, \$32 85 costs, 90 cents interest, \$6 61 Sheriff's execution fees be paid, and that a warrant be drawn for the sum of \$161 19 in favor of P. H. Laverty, Sheriff, in full satisfaction of said execution.

The President calling for the ayes and nays the resolution was adopted unanimously.

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business to-day:

Balance credit tax account.....	\$25,903 59
Balance credit assessment account....	1,230 59
Balance credit water account.....	13,401 31
Balance credit sinking fund acc't, 1873	22,815 25
Balance credit sinking fund acc't, 1876	8 051 98

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury October 12 to 13, both days inclusive:

General Tax account, total.....	\$2,391 22
Assessment account, total.....	1, 69 20
Sinking fund account, 1873.....	622 29
Sinking fund account, 1876.....	8 0 97
Water account.....	9,015 85

Received and ordered filed.

Concurrent Resolution from the Board of Public Works ordering paid certain claims.

Also a report of the Committee on Streets and Sewers of the Board of Public Works, on petition of Charles C. Loeffler and others, asking that some action be taken in reference to the reconstruction of sewers in Jackson and Bramhall avenues so as to give them proper drainage, as shown by an accompanying map. Both referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on resolution from the Board of Public Works recommending the adoption of the following resolution;

Resolved, That in pursuance of a certain resolution of the Board of Public Works of Jersey City, passed by said Board at a meeting held October 3, 1876, and duly approved by the Mayor of Jersey City October 5, 1876, authorizing the issue of the bonds of said city under section 83 of an act entitled "An act to re-organize the local government of Jersey City," passed March 31, 1871, and the supplements thereto to be denominated on the face "Jersey City Water Scrip" to the amount of sixty-one thousand dollars, being the total amount embraced in said resolution, and directing the Board of Finance and Taxation of said city to issue and sell said bonds in accordance with the provisions of section 80 aforesaid. Now, therefore, it is hereby ordered by the Board of Finance and Taxation of Jersey City that the said bonds of said city pursuant to said section 80 of the city Charter, and the supplements thereto to be denominated on the face "Jersey City Water Scrip," to the amount of sixty-one thousand dollars (in sums of not less than one thousand dollars each, be issued and sold as provided in said section 80 of said act, and said bonds to bear date November the first, A. D. 1876, and to be payable in thirty years from their date, with interest at the rate of seven per centum per annum, payable semi-annually, and to be in form similar to the "Jersey City Water Scrip" heretofore issued, and said bonds to be registered bonds, and signed and sealed as required by law, and that in accordance with the foregoing the Committee on Finance of the Board of Finance and Taxation is hereby authorized and instructed to sell said bonds for the purposes aforesaid, and as the proceeds thereof may be required, at either public or private sale, as may be for the best interest, and for the best price that can be obtained not in violation of the charter.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

On petition of George W. May to have apportioned the taxes assessments upon lots 63, 64 and 65, block 678, recommending that the same be referred to the City Comptroller.

The petition of John Edirstein to correct an error in assessment, recommending that the petition be placed on file, the correction having been made by the City Collector satisfactory to the petitioner. On motion the reports were received and the recommendations adopted.

The Committee on Finance reported on resolution from the Board of Aldermen in reference to the transfer of different accounts recommending the adoption of the following resolution:

Resolved, That the Comptroller be requested to transfer to the account of Baths, Armories and Supplies the unexpended balance remaining to the appropriation for "Public Baths," and rent of "Armories and Supplies," also transfer to the account of "Public Buildings, Grounds, Improvements and Repairs" the unexpended balance remaining to the appropriations for "Repairs to Public Buildings" and "Public Grounds, Improvements and Repairs."

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of Hugh F. McDermott of \$33 40, for advertising Corporation notices, recommending the adoption of the following resolutions:

Resolved, That the sum of thirty-eight dollars and forty cents be paid to Hugh F. McDermott for advertising Corporation notices.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

By Mr. Smith: Moved, That the Board adjourn.

The motion having been put, the President declared it lost.

By Mr. Smith and carried: Moved, That the Board take a recess for five minutes.

On reassembling and on motion of Mr. Smith, the Board adjourned.

JOHN T. VAN CLEEF, Clerk,

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, October 23, 1876, at 8 o'clock p. m.

Present—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Sweeney and Van Keipen.

On motion of Mr. Pattberg the reading of the minutes of the last regular meeting, held October 19th, 1876, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Collins & Corbin, attorneys for the executors of Johnson Hunt, deceased, asking for the payment of a warrant of \$75 80. Referred to the Corporation Counsel.

Communication from Samuel S. Sands, asking for a duplicate of warrant 388, for \$175, the original warrant having been lost. Referred to the Committee on Finance.

OFFICIAL COMMUNICATIONS.

The City Comptroller reported the following receipts of the City Treasury October 19 to 23, both days inclusive:

General Tax account, total.....	\$2,692 13
Assessment account, total.....	1,235 44
Sinking fund account, 1873.....	2,594 54
Sinking fund account, 1876.....	752 46
Water account.....	4,195 36

Received and ordered filed.

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business this day:

Balance credit tax account.....	\$10,539 68
“ “ assessment account.....	2,378 35
“ “ water account.....	10,023 22
“ “ sinking fund account, 1873.....	25,413 79
“ “ sinking fund account, 1876.....	8,804 24

Received and ordered filed.

OPINION OF CORPORATION COUNSEL.

Jersey City, Oct. 20, 1876.
To the Honorable the Board of Finance and Taxation of Jersey City:

Gents—I recommend the payment to Gilbert Caswell of one hundred and seventy-five dollars and one cent, the amount paid by him to the City Collector by mistake for the assessment on lot 10, block 513, for improvement of Madison avenue from Bramhall avenue to the Newark Plank Road. The assessment on this lot had been previously paid, as I am informed, by the City Collector, June 30, 1871, by B. Van Kuren, the owner of the lot. The lots really owned by Caswell were lots 10, 11 and 12, block 512, and he has paid this month the gross assessment thereon. The city having received the \$175 01 assessed on lot 10, block 513, both from Mr. Caswell and Mr. Van Kuren, and Mr. Caswell having paid the city all he owed it upon this improvement, the money, \$175 01, should be refunded to Mr. Caswell. No interest should be allowed to Mr. Caswell.

Respectfully submitted,

LEON ABBETT,
Corporation Counsel.

Received and ordered filed.

In connection the same Mr. Smith offered the following resolution:

Resolved, That the sum of \$175 01 be refunded to Mr. Caswell, he having paid that amount to the City Collector by mistake for assessment on lot 10, block 513 for improvement of Madison avenue, from Bramhall avenue to Newark Plank Road, it having been previously paid by B. Van Kuren, the owner of the lot, and that a warrant be drawn for that amount in favor of Alexander T. McGill, Jr., Attorney of said Caswell.

The President calling for the ayes and nays, the resolution was adopted unanimously:

Communication and resolution from the Board of Fire Commissioners to wit:

Resolved, That the Honorable, the Board of Finance and Taxation be and are hereby respectfully petitioned to transfer the sum of \$600 six hundred dollars from general to salary account of fire department appropriations of the present fiscal year. Received and referred to the Committee on Finance.

Communication from the Corporation Attorney enclosing statement of Referees Report in

the case of Thomas Gannon vs The Mayor and Aldermen of Jersey City. Received and referred to the Committee on Finance.

Two Concurrent Resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from Asa W. Fry, recommending the adoption of the following resolution:

Resolved, That the warrant drawn for \$24 66 in favor of Asa W. Fry, as member of this Board, be cancelled on account of an error which occurred in computing the amount due him, and that a warrant be drawn in favor of said Asa W. Fry for \$12 33.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

On petition of Patrick McGinness for the return of \$20, amount of fine imposed on him by Justice Keese, recommending that the same be referred to the Corporation Counsel.

On communication from William Russell, in regard to retaining the warrants of Justice Keese, recommending that the same be placed on file, inasmuch as this Board has no authority over his warrants. On motion, the reports were received and the recommendations adopted.

The Committee on Taxes and Concurrent Resolutions reported on the report of Committee on Streets and Sewers of the Board of Public Works, received from said Board for consideration, relating to the reconstruction of sewers in Jackson and Bramhall avenues, that they could not find any authority vested in this Board to appropriate money for that purpose. On motion, the report was received and the recommendation adopted.

The Committee on Salaries and Claims reported on claim of Hugh F. McDermott of \$250 for printing official minutes of all the Boards for the month of September, 1876. Adverse to the payment of the same. On motion the report was received and the recommendation adopted.

Reported salary list for the month of October, 1876, recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn for payment of salaries for month of October, 1876, when due, viz:

Charles Siedler, mayor, \$1656.66; Thomas Earle, treasurer, \$250; S. C. Nelson, comptroller, \$250; Leon Abbett, corporation counsel, \$416.66; Henry Traphagen, corporation attorney, \$291.66; William Steuens, clerk to comptroller, \$150; Isaac Morrow, Jr., clerk to treasurer, \$100; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; Frederick Boyes, accountant, \$62.50; Andrew D. Whyte, clerk to collector, \$125; James T. Grady, clerk to collector, \$80; S. T. Dickinson, clerk to collector, \$80; John Creech, clerk to collector, \$80; D. T. Jeffreys, clerk to collector, \$80; Walter Kissam, clerk to collector, \$80; James S. Browning, messenger, \$50; Jacob Emery, tax bill distributor, 26 days \$3.78; Frederick C. Wolbert, clerk to police court, \$75; Thomas K. Halsted, clerk to city clerk, \$100; N. E. Feury, clerk to city clerk, \$83.33; A. L. Sears, clerk to city clerk, \$56.66; W. B. Schafer, assessor, first district, \$125; George Beck, assessor, second district, \$125; John H. Ward, assessor, third district, \$125; J. M. Van Tassel, assessor, fourth district, \$125; Jacob Perrine, assessor, fifth district, \$125; A. A. Woodward, assessor, sixth district, \$125; The Argus, printing minutes, \$250; Evening Journal, printing minutes, \$250. Ann Norton, cleaning City Hall, \$33; Bridget Parker, cleaning City Hall, \$36.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Smith and adopted:

Resolved, That a vote of thanks be tendered to the Board of Police Commissioners for the use their room which they have so kindly offered us for the meetings of this Board.

By Mr. Pattberg and adopted :

Resolved, That the Committee on Finance be authorized to employ such additional help as may be needed in the Collector's office to assist in making out tax bills, and also assistants to the Clerk of the Board of Commissioners of Appeals and to report to this Board.

The Committee on Finance reported on the above matter recommending the adoption of the following resolution :

Resolved, That the following persons nominated by the City Collector be appointed to assist him in making out the tax bills for the year 1876, the compensation for such services to be fixed by this Board, to wit : James Beale, J. F. McAnally, George G. Brown, John F. Kaylor, H. Halsey, S. W. Anness, C. W. Laws, John P. Vollhard, Samuel Briggart, James McKenna, Seneca Barker, Robert Hutton, Lewis E. Smith, J. W. Aymer, Martin Finck.

The President calling for the ayes and nays,

the report was received, and the resolution adopted unanimously.

By Mr. Pattberg:—Resolved, That a warrant be drawn on the City Treasurer in favor of that officer, for eighty-three thousand dollars to transfer that sum from General Account to Assessment Account as a loan.

By Mr. Pattberg:.. Resolved that warrants be drawn on the City Treasurer in favor of that officer for the following amounts to be deposited in the Hudson County National Bank to the credit of Interest Account of November, 1876.

On General Account.....	\$31,419 26
On Assessment Account.....	84,910 00

On Water Account.....	39,309 53
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The President having called for the ayes and nays in each of the above resolutions they were adopted unanimously.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays in each

of the above resolutions the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies, reported recommending the adoption of the following resolutions:

Resolved, That the sum of \$303 be paid to McAvoy Bros. for postage stamps furnished Collector and Treasurer.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on the Whole reported recommending the adoption of the following resolution:

Resolved, That the following sums be paid to the parties hereinafter named, in payment of claims on account of the Board of Directors of Education for work done and materials furnished during 1875, in excess of appropriations for said year. Edward Kelly \$6.90; C. H. Dibble, \$20.00; John Anness, \$76.35.

The President calling for the ayes and nays the report was unanimously received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Smith and adopted:—Resolved—That Tuesday, November the Seventh instant, being a legal holiday under the laws of this State, all officers under the jurisdiction of, or connected with this Board be closed on that day.

By Mr. Pattberg:—Resolved—That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of twenty thousand dollars to transfer that amount from Assessment Account to General Account to return part of loan.

The President calling for the ayes and nays the resolution was adopted unanimously.

On motion of Mr. Smith the Board adjourned

JOHN T. VANCLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, Nov. 9, 1876, at 8 o'clock p. m.

Present—President Drohan, Messrs. Pattberg and Smith.

Absent—Messrs. Sweeney and Van Reipen.

On motion of Mr. Smith the reading of the minutes of the last regular meeting, held Nov. 2d, 1876, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of H. Montague for E. Montague, to have refunded purchase money at tax sales of old Hudson City, with interest:

Referred to the Corporation Counsel.

OFFICIAL COMMUNICATIONS.

Resolution from the principals and teachers of the public schools, adopted at a meeting held in the High School Building, Oct. 31, 1876, to consider the advisability of making a free tender of their services to the Board of Directors of Education for the period to elapse between the eleventh inst. and the first of December next.

Received, and on motion of Mr. Smith, laid on the table until miscellaneous business.

PRESENTATION OF CLAIMS.

Claim of Hugh F. McDermott of \$250, for printing minutes of all the Boards for month of October, 1876. Referred to Committee on Salaries and claims.

OFFICIAL COMMUNICATIONS.

Communication from the Corporation Attorney, recommending the payment of claim of William Atcheson, reported due him by referee amounting in all to \$700 88.

The communication was received and ordered filed and in connection therewith the following resolution was offered by Mr. Smith:

Resolved, That the claim of William Atcheson against the Mayor and Aldermen of Jersey City, as shown to be due him by referee's report, be paid, and that a warrant be drawn in favor of James Chapman as attorney of William Atcheson for the sum of seven hundred dollars and fifty-eight cents in full settlement of said claim, provided the said James Chapman will execute a proper satisfaction piece or release as attorney of said Atcheson. Amount of award, \$510 96; amount of interest, \$134 10; amount of costs, \$55 52.

The President calling for the ayes and nays, the resolution was adopted unanimously.

Communication from the City Collector:

Jersey City, Nov. 3, 1876.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—In accordance with section 45 of the supplement to the City Charter, approved March 24, 1873, I hereby certify that I have to-day received for collection in my office the tax levy for 1876, amount \$1,612,981.25.

Very respectfully,

JAMES H. LOVE, City Collector.

The City Comptroller reported the following receipts of the City Treasury November 2 to Nov. 8, both days inclusive:

General tax account, total.....	\$55,610 94
Assessment account, total.....	3,927 34
Sinking fund account, 1873, total.....	245 59
Sinking fund account, 1876, total.....	632 70
Water account, total.....	6,606 69

Received and ordered filed.

The City Treasurer reported the following balances in the Hudson County National bank at the close of business November 9, 1876:

Balance credit tax account.....	\$2,187 94
" " assessment account.....	19,916 13
" " water account.....	49,469 70
" " sinking fund account, 1873.....	30,174 58
" " sinking fund account, 1876.....	18,201 54

Received and ordered filed.

One Concurrent Resolution from the Board of Public Works ordering paid certain claims. Referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on communication from S. S. Sands, recommending the adoption of the following resolution:

Resolved, That the Comptroller be and he is hereby authorized to draw duplicate requisition No. 343 for one hundred and seventy-five dollars in favor of Austin S. Sands, upon his receiving

satisfactory assurance under oath that the original is lost, together with a sufficient bond guaranteeing the city full indemnity for issuing the same.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on petition of Mrs. B. F. Hopper and Mrs. M. J. Baker, recommending the adoption of the following resolution:

Resolved, That the assessment of widening Bergen avenue, from the Newark and New York plankroad to Union street, confirmed January 5, 1872, against lot 37 or H. Bergen avenue, block 503, owned by estate of E. C. Baker, and against lot 33 or G. Bergen avenue, block 503, owned by Mrs. E. T. Hopper, be cancelled of record by the City Collector for the reason that said assessment is erroneous.

The President calling for the ayes and nays, the report was received, and the resolution adopted unanimously.

On concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, October 31st, 1876, to wit:

Resolved, That \$29 75 be paid to Muldoon & Harrison for repairing carts; \$32 77 to William Robertson for repairing receiving basin corner of Brunswick and Third streets; \$23 93 to Cooke & Beggs for tunc scrapers, screws, &c.; \$27 90 to McNab & Harlin Manufacturing Co. for one 12-inch steam trap; \$479 10 to Michael Shannon for rock excavation; \$557 10 to C. A. Woolsey, for pig lead, iron pump, &c.; \$71 95 to Cooke & Beggs for hydrant, valves, &c.; \$3 75 to James R. Whyte for 1 cord pine wood, pipe yard, be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies, reported on claim of McAvoy Bros., recommending the adoption of the following resolution:

Resolved, That the sum of three hundred and twenty-one dollars and twenty-two cents be paid to McAvoy Bros. for stationery furnished the City Collector, from Oct. 2d to Nov. 1st, 1876.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

On motion of Mr. Smith a recess of ten minutes was taken.

On reassembling Mr. Sweeney appeared and took his seat.

By Mr. Pattberg

Moved, That the vote whereby James Beale was appointed to assist the Collector in making out tax bill for the year 1876, be reconsidered and Thomas J. Brown be appointed in place of James Beale.

The President calling for the ayes and nays the motion was carried unanimously.

The Board during recess having considered the resolution received from the principals and teachers of the public schools ordered the same filed.

The Corporation Attorney recommended the payment of the award against the Mayor and Aldermen of Jersey City in favor of Thomas Gannon, decided to be due on Referee's report, and in connection therewith Mr. Smith offered the following resolution:

Resolved, That the award due Thomas Gannon on Referee's Report from the Mayor and Aldermen of Jersey City be paid, and that a warrant be drawn in favor of James B. Vredenburgh, Attorney of said Thomas Gannon, for the sum of four hundred and forty-six dollars forty-one cents in full settlement of said award provided a satisfactory release to be approved by the Corporation Counsel shall be executed by the said Thomas Gannon, amount of award \$343 89, amount of interest \$13 55, amount of cost \$84 01.

The President calling for the ayes and nays, the resolution was adopted unanimously.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEVE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, November 16, 1876, at 8 o'clock, p. m.

Present—President Drohan, Messrs. Pattberg, Smith and Sweeny.

Absent—Mr. Van Reipen.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held November 9, 1876, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Ann Keenan to have refunded money paid in error for taxes on lots 152 and 153, block 811. Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of John C. Sealy to have refunded money paid in error on taxes of 1875. Referred to the Committee on Taxes and Concurrent Resolutions.

Petition of William Brinkerhoff, attorney for William W. Winans for the payment of interest claimed to be due on bonds issued by the city, numbered 141, 142, 113, 144, 145, 146, 147, 148, 149 and 421. Referred to the Corporation Counsel.

PRESENTATION OF CLAIMS.

Claim of Alfred Hawkins of \$8 75 for repairing chairs and desks. Referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Opinions of Corporation Counsel.

JERSEY CITY, Nov. 16, 1876.

To the Honorable, the Board of Finance and Taxation of Jersey City:

Gentlemen—There is dispute about the facts in relation to the claim of the executors of Johnson Hunt, deceased, and as the city has already, as I understand, given a warrant in payment of the claim to the party who presented it, and who alleges that he is the owner thereof, I advise that payment be refused. The city ought not to pay a claim twice, unless it is clear beyond all question that there is no legal escape therefrom.

Respectfully submitted,

LEON ABBETT.

Corporation Counsel.

Received and ordered filed.

JERSEY CITY, Nov. 16, 1876.

To the Honorable, the Board of Finance and Taxation of Jersey City:

Gentlemen—The assignment of the claim of Messrs. Rowe and Wood to Jeremiah B. Cleveland is presented to me for my opinion. I gave my opinion to your Board upon this entire matter Sept. 14, 1876, to which I respectfully refer you. Since that opinion, as appears by the papers sent to me, the claim of Messrs. Rowe and Wood for legal services has been assigned to Mr. Cleveland, and he is therefore now entitled to receive whatever was due to Messrs. Rowe and Wood, by the Street Commissioners of Greenville.

The Third, Fourth, Fifth and Sixth conclusions of my opinion of Sep. 14, 1876, answer all questions that can arise in reference to this claim.

Respectfully submitted,

LEON ABBETT, Coro. Counsel

Received and referred to the Committee on Finance.

Resolution from the Board of Police Commissioners, requesting the transfer of \$4,000 from the salary account to the Committee on Hospitals and Dispensaries.

Received and referred to the Committee on Finance.

Communication from the City Clerk giving notice that he has on hand a large number of coupon bonds which are cancelled, and ought to be destroyed.

In connection therewith, Mr. Smith offered the following resolution, which was adopted:

Whereas, By the exchange of coupons for registered bonds a large amount of coupon bonds have accumulated in the vault in the city clerk's office; therefore,

Resolved, That such bonds and all others accumulated from like sources be burned under the direction of the Committee on Finance in the presence of his Honor the Mayor, the Comptroller, City Treasurer, Water Registrar and City Clerk, and that a detailed statement of

such bonds duly certified by said officials be filed in the offices of the Comptroller, Water Registrar, City Treasurer and City Clerk.

Six claims against the city of 1874 and 1875, received from the Board of Police Commissioners. Referred to the Committee of the Whole.

Five claims of 1875 against the city, received from the Board of Directors of Education. Referred to the Committee of the Whole.

Resolution from the Board of Directors of Education, requesting this Board to pay to the relatives or legal representatives of teachers now deceased or absent from the city, balances of salaries due such persons on account of the fiscal year ending December 1st, 1875. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Copies of two motions passed by the Board of Directors of Education Nov. 13, 1876

One in reference to the claims of 1875, presented at this meeting

The other requesting this Board to send to the Board of Directors of Education the amount or amounts appropriated for its various committees for the fiscal year beginning December 1st, 1876

The former motion was ordered filed, and the clerk of this Board directed to comply with the request in the latter motion.

The City Treasurer reported the following balances in the Hudson County National bank at the close of business November 16, 1876:

Balance credit tax account.....	\$67,655 40
“ “ assessment account.....	20,001 05
“ “ water account.....	52,886 08
“ “ sinking fund account, 1873.....	30,277 72
“ “ sinking fund account, 1876.....	18,828 80

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury November 9 to Nov. 15, 1876, both days inclusive:

General Tax account, total.....	\$92,733 73
Assessment account, total.....	143 19
Sinking fund account, 1873, total.....	108 14
Sinking fund account, 1876, total.....	881 35
Water account, total.....	1,666 76

Received and ordered filed.

Four Concurrent Resolutions from the Board of Public Works.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions, reported:

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution.

Resolved, That the following resolution adopted by the Board of Public Works, Oct. 17, 1876, to wit:

Resolved, That \$150 00 be paid to William C. Whyte for cobble stones for Street Department; \$462 24 to Vanderbeek & Sons for hard wood plank; \$80 50 to N. S. Vreeland for balance of deposit vacation of Grant avenue; \$8 00 to John Lyons for handle for rolling stones; \$235 45 to Theodore Sanford & Son for lumber at Belleville; \$11 00 to Joseph Stanford for cartage at Belleville; \$122 01 to Stephen Gleason for repairing carts for pipe yard; \$6 75 to James R. Whyte for one-half cord of pine wood; \$336 00 to Mohawk Manufacturing Co. for 12-6 inch eddy valves; \$262 03 to C. A. Woolsey for pig lead, hod truck, &c.; \$76 72 to William Runkle for 20 4-inch water pipes; \$105 16 to George W. Heritage for boxing water main over bridge, Tonnele avenue; \$24 00 to William Robertson for building areas, &c., Public School No. 8, be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

On Concurrent resolution from the Board of Police Commissioners, asking this Board to concur in the expenditure of a sum not to exceed \$2,500 for repairs and the building of an addition to the 3d Precinct Station House.

The committee reported adverse to concurring in the same, for the reason that the com-

mittee could not find any authority for concurring in said expenditure.

The report was received and the recommendation adopted.

The Committee on Finance reported on resolution from the Board of Police Commissioners, recommending the adoption of the following resolution:

Resolved, That the Board of Finance and Taxation hereby directs the Comptroller to transfer the sum of four thousand dollars from the salary account to the Committee on Hospitals and Dispensaries of the Board of Police Commissioners' appropriation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported on claim of Hugh F. McDermott of \$250, for printing the minutes of all the Boards for

the month of October, 1876, adverse to the payment of the same.

On motion, the report was received and the recommendation adopted.

MISCELLANEOUS BUSINESS.

Mr. Pattberg requested the clerk to notify the Wacht am Hadson that he at the next meeting of this Board would move to rescind that part of a former Resolution passed by this Board making it an official paper.

By Mr. Pattberg and adopted.

Resolved, That the salary of Mr. William Stevens now employed in the Comptroller's office be reduced from \$1,800 to \$1,200 per year to take effect on the first day of December, 1876.

By Mr. Sweeney and adopted.

Resolved, That the Water Registrar be requested to send to this Board a full statement of receipts and expenditures during the past fiscal year.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, Nov. 23, at 8 o'clock, P. M.

Present—President Drohan, Messrs Pattberg, Smith and Sweeney.

Absent—Mr. Van Reipen.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held Nov. 16, 1876, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Three petitions from Garret Vreeland asking for the return of money paid on declarations of sale.

Referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Pangborn, Dunning & Dear of \$31 20 for advertising.

Referred to the Committee on Printing, Stationery and supplies.

OFFICIAL COMMUNICATIONS.

OPINION OF CORPORATION COUNSEL.

JERSEY CITY, Nov. 16, 1876.

To the Honorable, the Board of Finance and Taxation of Jersey City:

Gentlemen—I have carefully considered the claim of James H. Love for the difference between the amounts paid him and salary at the rate of \$4,000 per annum from May 1st, 1874 to April 1st, 1876. I have also considered the very full and complete brief handed me by his counsel. It appears that May 29, 1874, the Board of Finance and Taxation under the Act of March 27th, 1874, reduced the salary of Mr. Love from \$4,000 to \$3,000, and he has been paid at that rate ever since, without any objection on his part, so far as I am informed. If Mr. Love had been unwilling to serve at the salary of \$3,000 per annum, fixed by the Board of Finance and Taxation, he could have resigned his office May 24th, 1874, and have collected salary at the rate of \$4,000 per annum up to that date. Mr. Love has, however, continued in office for his full term of three years and ever since May 29th, 1874, has been paid the salary fixed by the Board of Finance and Taxation. It is too late for him now to object, even if he ever had the right to object. I am of opinion that the Board of Finance and Taxation had a right to reduce Mr. Love's salary under the act of March 27th, 1874, and that the present claim made by him should not be paid.

Respectfully submitted,

LEON ABBETT,

Corporation Counsel.

Received and ordered filed.

Jersey City, Nov. 23d, 1876.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—The petition of Mary E. Thayer, asked that certain sales for unpaid assessments formerly made of property owned by her be cancelled of record on the ground that the title under said sales became merged in her title by certain conveyances. I do not think it is the duty of the city to construe these conveyances and decide what effect they legally have. If they have the effect contended for by the petitioner, then there is no need of cancelling the sales. If the city should cancel these sales it might possibly become involved in litigation with purchasers of the property at these assessment sales. There is no need of objection on the part of the city, requiring them to take such risk. The prudent course for the city to pursue is to refuse the prayer of the petitioner.

Respectfully submitted,

LEON ABBETT,

Corporation Counsel.

Received and ordered filed.

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business Nov. 23d, 1876:

Balance credit tax account.....	\$138,681 53
" " assessment account.....	23,560 48
" " water account.....	54,501 89
" " sinking fund account, 1873.....	30,663 17
" " sinking fund account, 1876.....	19,336 32

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury November 16 to Nov 22, 1876, both days inclusive:

General tax account, total.....	\$85,946 10
Assessment account, total.....	3,520 84
Sinking fund account, 1873, total.....	380 45
Sinking fund account, 1876, total.....	508 02
Water account, total.....	11,184 46

Received and ordered filed.

Two concurrent resolutions from the Board of Public Works ordering paid certain claims and in relation to the construction of a sewer in Bowers street. Received and referred to the Committee on Taxes and Concurrent Resolution.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following resolutions:

Resolved, That warrants be ordered drawn on the City Treasurer in favor of that officer for following amounts to be deposited in the Hudson County National Bank to the credit of interest account of December, 1876.

On general account.....	\$941 50
On assessment account.....	45,500 00
On water account.....	8,680 00

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for the sum of forty-two thousand dollars to transfer that amount from general account to assessment account as a loan.

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of said officer for three thousand seven hundred and twenty dollars and eight cents, to transfer said sum from general account to sinking fund, 1876, to repay interest collected on revenue bonds.

Resolved, That a warrant be drawn on the City Treasurer in favor of that officer for the sum of two hundred and seventy-five dollars to transfer that amount from General Account to Interest Account of January, 1876.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported:

On concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works Nov. 14, 1876, to wit:

Resolved, That \$181.50 be paid to A. C. Carman, for building new steps at foot of Franklin street; \$92.90 to George W. Powe & Co., for sand delivered at Morgan street dock; \$14.50 to P. Harrigan for repairing and sharpening tools; \$1 to the Jersey City Gas Light Co for gas used at corp. stables; \$20 to William Wilson for medical attendance on street department horses (Oct.); \$72 to John Doyle, for shoeing street department horses from Aug. 9th to Sept. 26, 1876; \$457.22 to Hewes & Phillips for machinery supplies and repairs at Belleville; \$239 to James Horton & Co., for iron railing, etc., at Belleville; \$3 to C. William Potter, for carpenter work at High Service Works; \$55.35 to Halliday & Burrell for flag coping on wall at Belleville; \$31.40 to W. A. Gedney, for 2 bbls kerosene oil at Belleville; \$344.35 to McFarland & McIlravy, for patented grate bars; \$343.80 to Michael Shannon, for excavating rock for laying water pipe; \$2.80 to John Doyle for shoeing horses at pipe yard; \$9 to the Jersey City Gas Light Co., for gas used at office of Board of Public Works; \$13.62 to C. William Potter, for carpenter work, office Board of Public Works; be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works Nov. 14, 1876, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation the rates for each one of the Commissioners of Assessments for the ensuing year, be fixed as follows: For any assessment for street or sewer improvement covering not more than one thousand feet in length, ten dollars; over one thousand feet and not more than fifteen hundred feet, fifteen dollars; over fifteen hundred feet and not more than two thousand feet twenty dollars; over two

thousand feet and not more than thirty-five hundred, twenty five dollars; all assessments that cover more than thirty-five hundred feet in length, forty dollars; for street openings, widenings and extensions, preliminary maps, twenty-five dollars; final maps, ten dollars; preliminary sketches, ten dollars; preliminary estimates, five dollars; change of grade where new damages are awarded, five dollars, be and his hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolution adopted unanimously.

On resolution from the Board of Public Works requesting the transfer of \$2,000, from the appropriation for the reconstruction of Streets and Sewers; to the appropriation for the Committee on Streets and Sewers, recommending the adoption of the following resolution:

Resolved, That the Comptroller be requested to transfer the sum of two thousand dollars (\$2,000) from the appropriation for the reconstruction of Streets and Sewers to the appropriation for the Committee on Streets and Sewers of the Board of Public Works.

On motion the report was received and the resolution adopted unanimously.

On claim of Spielman & Brush of \$90 for correcting maps for use of Water Assessor.

On motion of Mr. Pattberg, it was referred to the Corporation Counsel for opinion.

The Committee on Printing, Stationery and Supplies reported correct the claim of Charles Scott, and recommended the adoption of the following resolution.

Resolved, That the sum of fifteen dollars be paid to Charles Scott for one black walnut desk, &c., for Comptroller's office.

On claim of Alfred Rawlins, recommending the adoption of the following resolution.

Resolved, That the sum of eight dollars and seventy-five cents be paid to Alfred Rawlins for repairing chairs and desks.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported recommending the adoption of the following resolution:

Resolved, That warrants be drawn on the City Treasurer for the payment of salaries for the month of November, 1876, viz:

Charles Siedler, Mayor, \$166 66; Thomas Earle, Treasurer, \$250; Samuel C. Nelson, Comptroller, \$250; Leon Abbott, Corporation Counsel, \$416 66; Henry Traphagen, Corporation Attorney, \$291 66; William Stevens, clerk to Comptroller, \$150; Isaac Morrow, clerk to Treasurer, \$100; Frederick Boyes, accountant, \$62 50; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; Andrew D. White, Assistant Collector, \$125; James S. Grady, clerk to Collector, \$80; S. D. Dickinson, clerk to Collector, \$80; John Creech, clerk to Collector, \$80; D. T. Jeffreys, clerk to Collector, \$80; Walter Kissam, clerk to Collector, \$80; James S. Browning, messenger, \$50; Jacob Emery, tax bill distributor (25 days at \$3 per day), \$75; Frederick G. Wolbert, clerk to police court, \$75; Thomas K. Halstead, clerk to city clerk, \$100; N. E. Flery, clerk to City Clerk, \$83 33; A. L. Sears, clerk to City Clerk, \$66 66; W. B. Schafer, Assessor 1st District, \$125; George Beck Assessor 2d District, \$125; John H. Ward, Assessor 3d District, \$125; J. M. Van Tassel, Assessor 4th District, \$125; Jacob Perrine, Assessor 5th District, \$125; A. A. Woodward, Assessor 6th District, \$125; The Argus,

printing minutes, \$250; The Evening Journal, printing minutes, \$250; Ann Norton, cleaning City Hall, \$36; Bridget Parker, cleaning City Hall, \$36; George G. Brown, assistant in bill room, 28 days, \$74 66; H. Halsey assistant in bill room, 28 days, \$74 66; J. F. McNally, assistant in bill room, 28 days, \$74 66; John F. Kaylor, assistant in bill room, 28 days, \$74 66; S. W. Anness, assistant in bill room, 28 days, \$74 66; C. W. Laws, assistant in bill room, 28 days, \$74 66; Samuel Bridgatt, assistant in bill room, 28 days, \$74 66; Seneca Barker, assistant in bill room, 28 days, \$74 66; Lewis E. Smith, assistant in bill room, 28 days, \$74 66; John B. Vollhard, assistant in bill room, 28 days, \$74 66; James McKeena, assistant in bill room, 28 days, \$74 66; Robert Hutton, assistant in bill room, 28 days, \$74 66; J. W. Aymar, assistant in bill room, 28 days, \$74 66; Martin Feltz, assistant in bill room, 28 days, \$74 66; Henry Hyams, assistant in bill room, 28 days, \$74 66; Thomas J. Brown, assistant in bill room, 21 days, \$56.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee of the Whole reported on claims of 1874 and 1875 from the Board of Directors of Education and the Board of Police Commissioners, recommending the adoption of the following resolutions:

Resolved, That the following sums be paid to the parties hereinafter named in payment of claims on account of the Board of Police Commissioners for work done and materials furnished during 1874 and 1875 in excess of appropriation:

T. C. Brown, \$468 82; T. C. Brown, \$19; Frank O. Cole, \$8 25; People's Gas Light Co. \$43 50; George Wood, \$6 50; James Coyle, \$3.

Resolved, That the following sums be paid to the parties hereinafter named in payment of claims on account of the Board of Directors of Education for work done and materials furnished during 1875 in excess of appropriations:

Patrick Mulligan, \$34 91; Jersey City Gas Light Co. \$45 90; Jersey City Gas Light Co. \$8 10; Jersey City Gas Light Co. \$21 50; Jersey City Gas Light Co. \$30 34.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Sweeney and adopted:

Resolved, That in making a new designation of an official paper in the German language, this Board will select and designate as an official newspaper published in Jersey City and printed in the German language, which complying as to qualifications with the requirements of the City Charter has also had the largest circulation per week for sixty days next prior to the passage of this resolution, and that a copy of this resolution be sent to the publishers of each German newspaper published in Jersey City, that the publishers thereof or their proper agents may make and send to this Board affidavits of the weekly publication and circulation of said papers respectively for and during sixty days next prior to the passage of this resolution for the information of this Board, and to enable this Board thereby to make a just designation, said affidavits to be sent to the Clerk of this board on or before Thursday, Dec. 7, 1876.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VANCLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, December 7, 1876, at 8 o'clock, P. M.

Present—President Drohan, Messrs. Pattberg, Smith and Sweeney.

Absent—Mr. Van Reinen.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held Nov. 23, 1876, was dispensed with and they were appended as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Hermann Brunn, John H. Koch, Charles Baker and others, asking that the work on the proposed sewer be begun immediately. Received and ordered filed.

Petition from the taxpayers of the northern portion of the Fourth District, petitioning the Board to hasten the proposed improvement on public school No. 7. Received and ordered filed.

Petition from Collins & Corbin, attorneys for James H. Love for payment of the amount claimed to be due him. Received and referred to the Corporation Counsel.

Communications and affidavits from the New Jersey Free Press and the Wacht-am-Hudson in answer to a resolution notifying said papers to send in the amount of circulation. Received and laid on the table to be taken up in the order of Miscellaneous Business.

Petition of A. Wellington to have sanctioned Collector's consent to pay tax's separate on lot 33, block 126. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of O. T. W. McDonald, to have refunded money paid on water rents of 1876. Received and referred to Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of the Argus of \$47 40, for publishing official notices; claim of the Hudson Ice Company of \$22 98, for ice furnished City Hall; claim of O. H. Perry of \$60, for coal furnished City Hall; claim of William Murray of \$32 53, for stoves, repairing, &c.; claim of Herring & Co. of \$16 50, for repairing ate in Comptroller's office; claim of McAvoy Bros. of \$190 90. All referred to the Committee on Printing, Stationery and Supplies.

Claim of Alexander T. McGill of \$201 57, for taxed costs in certiorari cases against the city. Referred to Corporation Counsel.

Claim of Collins & Corbin of \$332 47, amount of judgment in favor of John C. Bruen against the Mayor and Aldermen of Jersey City. Referred to the Corporation Attorney.

OFFICIAL COMMUNICATIONS.

Resolution from the Board of Police Commissioners requesting the transfer of \$2,000 from the Committee on Salaries to Committee on Station Houses and Prisons.

Also a resolution from the same Board requesting the transfer of \$1,000 from the Committee on Lamps and Lights to Committee on Hospitals and Dispensaries.

Both referred to the Corporation Counsel for his opinion as to whether this Board has the power to make the transfer from appropriations of the past fiscal year.

Communication from the Corporation Attorney, advising the payment of the award made in favor of the New Jersey Ice Company for the sum of \$1,140 44, that being the amount reported due by referee. Received and ordered filed. In connection therewith Mr. Smith offered the following resolution:

Resolved, That the claim of the New Jersey Ice Company decided to be due on referee's report from the Mayor and Aldermen of Jersey City be paid, and that a warrant be ordered drawn for the sum of \$1,140 44 in favor of Wm. Brinkerhoff, attorney for the New Jersey Ice Co. provided a proper release be given by the said New Jersey Ice Company from said claim, to be approved by the Corporation Attorney.

The President calling for the yeas and nays the resolution was adopted unanimously.

OPINION OF CORPORATION COUNSEL.

JERSEY CITY, Nov. 23, 1876.

To the honorable, the Board of Finance and Taxation of Jersey City:

Gentlemen—The petition of E. Montague has been referred to me. My opinion is that he is entitled to receive upon the production and surrender of the certificates of sales held by him, the amounts he paid the city of Hudson at the assessment sales with 15 per cent. interest thereon from the date of said sales until the time the owners redeemed the property. I advise that the city do not pay Mr. Montague any interest whatever after the date when the owners redeemed their property.

Respectfully submitted.

LEON ABBETT,

Corporation Counsel.

Received and ordered filed.

Report of F. C. Wolbert of amount of fines collected by him as clerk of the First District Police Court.

Amount received for the month of November, 1876, \$170.

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury, November 23 to 29, 1876, both days included:

General tax account, total.....	\$68,632 21
Assessment account, total.....	1,831 39
Sinking fund account, 1873, total.....	4,373 07
Sinking fund account, 1876, total.....	10,698 45
Water account, total.....	9,518 03

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury, December 1st to 6th, both days included:

General tax account, total.....	\$ 88,858 66
Assessment account, total.....	4,068 39
Sinking fund account 1873, total.....	6,336 02
" " " 1876, total.....	8,570 82
Water account, total.....	31,522 00

Received and ordered filed.

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business, Dec. 7, 1876:

Balance credit tax account.....	\$218,644 87
Balance credit assessment account.....	6,211 00
Balance credit water account.....	77,712 51
Balance credit sinking fund acc't, '73.....	39,546 35
Balance credit sinking fund acc't, '76.....	24,982 31

Received and ordered filed.

The Water Registrar reported receipts and expenditures in the Water Department for the year ending Dec. 1st, 1876. Also the amount of water debt at this date.

The schedule of receipts and expenditures shows that the receipts for the year ending Dec. 1st, 1876, amount to \$444,302.11, the total amount of expenditure for running the Department and maintaining the works, including the sum of \$5,000, estimated amount charged in construction account for labor and repairs to water pipe is \$97,309.53; interest on bonds, \$311,831.00; total current expenses, \$409,149.53; receipts in excess of current expenses, \$35,152.58.

The extension and construction account for the year (after deducting \$5,000, added above in current expenses) amount to \$53,322.89. To provide for the payment of which bonds have been issued and sold under authority of Section 80 of City Charter, amounting to the sum of \$61,000. The nature of these extensions will fully appear in report of Chief Engineer, soon to be made. The full account appears on its face to be very large, owing to the fact that included in the amount is the sum of \$16,527.93, paid in December, 1875, on account of coal delivered during last year.

In conclusion allow me to call your attention to the fact that no financial report of the water department has been printed since January, 1871. I have prepared yearly reports running from April 1st to April 1st, in each year, and if it is the pleasure of your honorable body, I would be glad to compile them and furnish copies for publication.

Respectfully submitted,

J. V. B. VREELAND,

Registrar.

Received, ordered filed and entered in full on the minutes.

The Water Registrar reported that since the date of the last report the following lists for measured water have been placed in his hands for collection for quarter ending August 1st, 1876: \$23,652 01; for month ending Sept. 1st, 1876, \$10,148 61; for month ending Oct. 1st, 1876, \$11,779 79; for quarter ending November 1st, 1876, \$20,736 57.

Received, ordered filed and entered in full on the minutes.

Resolution from the Board of Directors of Education requesting that all unexpended balances remaining on account of the present fiscal year be transferred to the credit of the account of Committee on Books, Stationery and Music, to provide the necessary books, &c., for the ensuing year.

Received and referred to the Committee on Finance.

Resolution from the Board of Police Commissioners, requesting the transfer of \$1,500 from Station House and Salary Committee to the Election Committee. Received and referred to the Committee on Finance.

Three concurrent resolutions from the Board of Public Works. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent resolution from the Board of Public Works in reference to the payment of a mortgage due Annie Christie. Received and in connection thereto Mr. Smith offered the following resolution;

Resolved, That the following resolution adopted by the Board of Public Works, with the preamble Nov. 28, 1876, be and is hereby concurred in by the Board of Finance and Taxation, to wit:

Whereas, By a resolution passed by the Board of Public Works on the third day of March, A. D. 1874, and concurred in by the Board of Aldermen on the tenth day of said month and approved by his Honor the Mayor on the thirteenth day of said month, it was resolved that a site or plot of land was necessary for the "Mayor and Aldermen of Jersey City," on which to erect a stable, or other building for the purposes of a pig yard, and that Thomas Gaffney was the owner of a plot of land on the north side of South Fourth (now called Fifth) street which was suitable for such a purpose and that said plot could be purchased for the sum of five thousand dollars, subject to the payment of a mortgage amounting to twelve hundred and fifty dollars; and

Whereas, It was further resolved to purchase of said Thomas Gaffney the said plot, at the price named, and that immediate possession thereof should be given to the city; and

Whereas, Possession of said plot of land has been had by the city since the 13th day of March A. D. 1874; and

Whereas, Annie Christie is the holder of the mortgage above mentioned, and which is now under foreclosure; therefore, be it

Resolved, That by and with the concurrence of the Board of Finance and Taxation, that the sum of one thousand five hundred and ninety-eight dollars and fifty-five cents (\$1,598 55) be paid to R. P. Wortendyke, solicitor of said Annie Christie, in full payment of principal, interest and costs due upon said mortgage, upon the execution of a satisfaction of said mortgage by said solicitor, or a release of said premises from the operation of said mortgage; and be it further

Resolved, That the resolution passed by this Board on the 24th day of October last and concurred in by the Board of Finance and Taxation and approved by the Mayor, be and the same is hereby rescinded.

The President calling for the ayes and nays, the resolutions were adopted unanimously.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on claim of J. B. Cleveland, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of H. L. R. Vanduyck, attorney of J. B. Cleveland, assignee of Rowe & Wood, for the sum of four hundred and fifty dollars and interest thereon from Feb. 4, 1873,

amounting to \$130 26, which is in full payment of a certain certificate of indebtedness ordered issued to Rowe & Wood for legal services rendered the Street Commissioners of Greenville, provided the said J. B. Cleveland execute a proper release from such indebtedness to be approved by the Corporation Attorney.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported, recommending the adoption of the following resolutions:

Resolved, That the following resolutions adopted by the Board of Public Works, Nov. 21, 1876, to wit:

Resolved, That \$225 be paid to Stephen Gleason for three new carts; \$48 13 to James Hetherington for feed for street department horses; \$60 50 to Jersey City Gas Light Co. for coal tar for top dressing wooden pavement; \$202 70 to Warner & Carscallen for feed for street department horses; \$60 70 to Muldoon & Harrison for repairing carts, Oct. 9th to 31st, 1876; \$88 90 to Dodge, Meigs & Co. for spruce timber and blocks, street department; \$11 75 to J. C. Lawrence for repairing harness; \$136 20 to Adolph Luck for carting sewer stuff month of Oct., 1876; \$50 to George P. Howell for rent of stable, street department; \$497 41 to Halliday & Burrell for Belgian block paving at Belleville; \$21 50 to Hackensack and Passaic Bridge Co. for tollage across Hackensack bridge; \$16 60 to Dodge, Meigs & Co. for wooden boxes; \$355 92 to Hewes & Phillips for repairing machinery at Belleville; \$67 83 to Theo. Sandford for lumber and timber at Belleville; \$5 76 to Dodge, Meigs & Co. for spruce plank at Belleville; \$41 67 to Warner & Carscallen for feed for pipe yard horses; \$13 to Stephen Gleason for repairing tools; \$31 45 to C. A. Woolsey for pig lead and packing; \$115 50 to Jersey City Gas Light Co. for coke from January, 1875, to July, 1876; \$126 95 to John W. Harrison for stationery and blank books; \$17 to Dodge, Meigs & Co. for spruce plank for water purveyor; \$426 50 to National Meter Co. for two water metres; \$4 22 to Charles Scott for making steps at office of Board of Public Works; \$43 80 to John W. Harrison for stationery and blanks, Board of Public Works; \$135 67 to John W. Harrison for stationery and blanks, Board of Public Works; \$3 80 to John W. Harrison for manilla paper, Board of Public Works; \$10 35 to John W. Harrison for stationery and blanks for warflinger, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following preamble and resolution, adopted by the Board of Public Works Nov. 23, 1876, to wit:

Whereas, This Board has heard all parties that have appeared relative to the construction of a sewer in Bowers street, about 200 feet east of Summit avenue, and running thence easterly through Bowers street to Central avenue; thence down Central avenue to Hutton street; thence easterly through Hutton street to Webster avenue; thence down Webster avenue to the Ravine avenue; thence easterly through Ravine avenue to New York avenue; thence down New York avenue toward the Ravine road bridge, a sufficient distance to give a proper grade and free outlet into the Ravine Road sewer, said sewer to be built as to size as directed by the Board of Public Works; and no sufficient objections being alleged or known against the same; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation said sewer be constructed in accordance with the plan of sewerage; that the Commissioners of Assessment, with the aid of the Bureau of Surveys, make and report to this Board an estimate of the quantity and kind of excavation and filling, of the amount of work to be done and materials to be furnished for the making and completion of said improvement. That upon the filing of said report the clerk of this Board advertise in the manner provided by law for proposals for doing such work and furnishing such materials be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Nov. 14, 1876, be witt:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for taking down the old building and constructing the new building for public school No. 7, corner of Central avenue and Congress street, be and the same is hereby awarded to A. J. Dittmar, at the price named in his proposal, viz.: \$31.125, that being the lowest bid received, and that the Corporation Attorney be requested to prepare and have executed the proper contract for the same, be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the reports were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on resolution from the Board of Directors of Education Nov. 13, 1876, recommending the adoption of the following resolution:

Resolved, That the City Treasurer be requested to pay the warrant for ten dollars and eighty-six cents in favor of Mary E. Busch, to John G. Busch; warrant for twenty-one dollars and seventy-two cents in favor of R. S. Hendricks, to J. J. Hendricks; warrant for twenty-one dollars and seventy-two cents in favor of A. C. Vincent, to — Vincent, and warrant for thirteen dollars and three cents in favor of Mary Hibbler to William Harney.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The same committee reported on petitions of Garret Vreeland, recommending the adoption of the following resolution:

Resolved, That the sale made March 7th, 1870, of taxes of 1863, to Garret Vreeland for nine hundred years, of lots 49 and 50 Grove street, block 61, be cancelled of record by the City Clerk for the reason that the said lots were taken by the city in the opening of Rose street in May, 1868, and that the sum of fourteen dollars and seventy cents, with interest thereon at the rate of seven per cent. per annum from the date of sale, be paid to said Vreeland upon his surrendering to the City Clerk for cancellation the declarations of sale of said lots.

The same committee reported on petition of Ann Keenan, executrix, recommending the adoption of the following resolution:

Resolved, That the sum of twenty-six dollars and twenty-four cents be paid to Ann Keenan, executrix, being amount overpaid on taxes for 1872 on lots 152 and 153, block 869, on Thorn street.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The same committee reported on petition of John W. Scary for the refunding to him \$14.10 with interest, amount of taxes on personal property alleged to have been paid in error, adverse to granting the prayer of the petitioner.

On petition of W. B. Gardner asking this Board to direct the cancellation of certificate of sale for water rents, adverse to granting the prayer of the petitioner.

On motion the reports were received and the recommendations adopted.

The Committee on Printing, Stationery and Supplies reported on claim of O. H. Perry recommending the adoption of the following resolution:

Resolved, That the sum of \$30 be paid to O. H. Perry for coal and wood delivered at the City Hall.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Sweeney:

Resolved, That A. L. Sears shall hereafter act as clerk to his Honor the Mayor in addition to his duties as clerk in the City Clerk's office and shall receive therefore an additional compensation of \$200 per annum. Annexed to said resolution was an endorsement signed by his Honor the Mayor.

The President calling for the ayes and nays on the above resolution it was adopted unanimously.

On motion of Mr. Smith the Board took a recess for five minutes.

On reassembling and on motion of Mr. Pattberg the affairs of the Wacht am Hudson and the New Jersey Free Press were taken from the table.

Mr. Pattberg offered the following resolution:

Resolved, That the vote whereby the Wacht am Hudson was appointed one of the official newspapers of the city be rescinded to take effect December 7, 1876.

By Mr. Sweeney and carried;

Moved, That the matter be laid on the table for one week.

By Mr. Sweeney and adopted:

Resolved, That the President of this Board be authorized to receive from Mr. T. C. Brown, formerly Chairman of the Committee on Finance of the Board of Finance and Taxation, all bonds and other papers and securities belonging to this Board, and that the City Treasurer be notified to attend in order that the securities may be counted in his presence, on Friday, December the Eighth inst, at 10 o'clock A.M.

By Mr. Pattberg and adopted:

Resolved, That the City Collector be and he is hereby authorized and directed to notify Stephen R. Halsey and Christian Wagenhall to be and appear before the Board of Commissioners of Appeal in cases of taxation, at their place of meeting in the City Hall, Jersey City, on the nineteenth day of December, A. D. 1876, at 7 o'clock P. M., and show cause why the value of the real estate of the said Stephen R. Halsey and Christian Wagenhall shall not be increased.

By Mr. Pattberg and adopted:

Resolved, That Cornelius S. See, late Clerk to the Board of Finance and Taxation, be requested to deliver to the City Marshal all books, papers, manuscripts and other articles in his possession belonging to this Board and which came in his possession as clerk to the Board of Finance and Taxation.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Absent—President Drohan and Mr. Van Reipen.

In the absence of the President, the Clerk called the Board to order.

On motion of Mr. Sweeney, Mr. Smith was appointed President pro tem.

On motion of Mr. Sweeney, the reading of the minutes of the last regular meeting held December 7, 1876, was dispensed with, and they were approved as printed.

Petitions of Garret Vreeland to have re-funded amount paid on declarations of sale for taxes of 1863.

Petition of James Palmer to have refunded money paid on declarations of sale

Petition of the Claremont Presbyterian Church to have set aside assessments claimed to be illegally levied.

All referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the Second National Bank of Jersey City requesting to be appointed one of the depositories of the city funds stating that it was prepared to furnish its proportion of whatever money the city may need to borrow, in anticipation of taxes.

Referred to the Committee on Finance.

The City Comptroller reported the following receipts of the City Treasury, Dec. 7 to Dec. 13, 1876, both days included:

General Tax account, total	\$72,058 10
Assessment account, total	2,634 35
Sinking fund account, 1873, total	148 65
Sinking fund account, 1876, total	2,001 83
Water account, total	2,457 95

Received and ordered filed.

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business Dec. 14, 1876:

Balance credit tax account.....	\$27,840 09
" " assesment account....	8 648 61
" " water "	76,686 45
" " sinking fund " 1873	39,870 00
" " " " 1876	26,637 08

Received and ordered filed.

Opinions of Corporation Counsel:

Jersey City, Dec. 12, 1976.

To the hon. the Board of Finance and Taxation
of Jersey City:

Gentlemen—I advise the payment of the judgment recorded against the city in the case of J. C. Bruen. The Corporation Attorney should examine the amount to see if it and bill of costs are correct. The city has saved over one-half the original claim by contesting this matter, the court having given the plaintiff considerably less than one-half the amount he claimed and for which he brought suit.

In reference to the claim of James H. Love, Esq., for arrears of salary as Collector of Jersey City, I advise that the city wait until the determination in the writ of error now pending in the suit to determine whether Mr. Love or Mr. John B. Haight is collector.

In reference to the claims of Spielman and Brush for correcting maps to aid in making proper assessments for water rates, I do not see any legal objections to paying these bills; the work was considered necessary by the Board of Works, and the bills only \$'40 in all, were ordered paid.

In reference to the request of the Police Commissioners dated Dec. 7, 1876, to have moneys transferred from one account to another, I refer your Board to my opinion to your Board upon the same subject, dated Sept. 15, 1876. That opinion states exactly what is proper to be done in all similar cases.

In reference to the four bills of costs in certiorari cases sent you by Hon. A. T. McGill for payment Nov. 28, 1876, I return them for reference to the Corporation Attorney to see if they

are correct. I have not the papers in these cases. If he certifies them to be correct they should be paid.

Respectfully submitted,

LEON ABBETT.

Corporation Counsel.

Received and ordered filed.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works Dec. 5, 1876, to wit:

Resolved, that \$35.12 be paid to Vanderbeek & Sons for spruce and chestnut planks, posts, &c.; \$18.52 to A. C. Carman for repairing rail on Franklin street steps; \$92.93 to Edward O'Donnell for feed for street department horses; \$41.08 to Robert Muirhead for bridge stonework, &c., for street repairs; \$8.40 to Vanderbeek & Sons for oak strips and sawing; \$169.91 to Weston & Fiske for 3 bbls. oil for Belleville; \$55.63 to W. A. Gedney for 1 bbl. of castor oil for Belleville; \$39.11 to C. A. Woolsey for dry and mixed paints for Belleville; \$35.09 to Hugh Leslie for repairing smoke pipes High Service Works; \$563.38 to C. A. Woolsey for pig lead, oak rails, &c.; \$167.90 to William Dunklee for (3 Way) cast iron branches; \$280.10 to American Water and Gas Pipe Co. for laying pipe in Highland avenue; \$5.54 to Dodge, Meigs & Co. for lumber and sawing; \$15 to James K. Wylie for 3 loads of pine wood; \$408.24 to William Dunklee for 24-men cast iron curbs; \$138.60 to James H. Brown for company for windows, sills, &c., at public school No. 8; \$22.50 to Hudson Insurance Co. for insurance on public school No. 8; \$12 to C. William Potter for tightening bolts on roof of public school No. 8; \$4.30 to H. O. Rosankrans for 1 ton of coal for office; public dock, and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, Nov. 28, 1876, be wit:

Resolved, that \$52 04 be paid to James Kelter for earth filling on Newark avenue; \$85 49 to Vanderveek & Sons for spruce timber used in repairing Greenville plankroad; \$9 91 to Farrier & Garretson for plumbing work from April 7 to June 29, 1876; \$22 50 to the State Insurance Company for renewal of insurance public school No. 3; \$113 10 to Pangborn, Dunsmuir & Dear for advertising corporations notices; \$100 00 to the State Tax Collector for advertising corporations notices from Sept. 16 to Nov. 4, 1876, be and is hereby incurred by the Board of Finance and Taxation.

Resolved, That the following resolution with preamble, adopted by the Board of Public Works Nov. 28, 1876, to wit :

Whereas, the Board has met to hear all parties that might have appeared relative to the improvement of Fairmount avenue, from the easterly side of Monticello avenue to the easterly side of Bergen avenue, in the following manner, viz: graded to the established grade, and the roadway paved with Belgian block pavement, curb set where not now set, and the necessary sidewalks, curbs, flagging, blue stone flagging four feet wide where not now flagged and relaid where necessary, and no objections being presented or known against the same; therefore

Resolved, that by and with the concurrence of the Board of Finance and Taxation the said improvement be proceeded with, and that the Commissioners of Assessments with the aid and assistance of the Bureau of Survey make and report to this Board an estimate of the quantity and kind of excavation and filling, and the amount of work to be done and materials to be furnished for the making and completing of said improvement, and that upon the filing of said report, the Board shall advertise in the such work and furnishing such materials, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution

adopted by the Board of Public Works, November 14, 1876, to wit:

Resolved, That ninety dollars be paid to Spielman & Brush for correcting maps for the use of Water Assessor, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works Sept. 23, 1876, to wit:

Resolved, That one hundred and fifty dollars be paid to Spielman and Brush for correcting Hoboken city water rate map from January 1st, 1874, to August 31st, 1875, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the reports were received and the resolutions adopted unanimously.

The same committee reported on petition of A. H. Wellington that they saw no necessity for taking any action, as the Collector had already separated the taxes as requested by the petitioner.

On motion the report was received and the recommendation adopted.

The same committee reported on petition of Garret Vreeland, recommending the adoption of the following resolution:

Resolved, That the sale made by the former, city of Bergen, March 7, 1870, for taxes of 1-63, to Garret Vreeland for 900 years, of lots 1, Franklin street, block 123 and 123 Grand street, block 133 (the correct number of which block is 123) be cancelled of record by the City Clerk for the reason that said property was taken by the city in the opening of Rudolph avenue, and that a warrant be drawn in the City Treasurer in favor of said purchaser for twenty-eight dollars to refund the purchase money paid by him with interest thereon at the rate of seven per cent. per annum from the date of said sale, to be delivered to him on his surrendering to the city clerk for cancellation the declarations of sale for said lots.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

On petition of O. T. W. McDonald, the same committee reported adverse to the prayer of the petitioner.

On motion the report was received and the recommendation adopted unanimously.

The Committee on Printing, Stationery and Supplies reported:

On claim of Herring & Co., recommending the adoption of the following resolution:

Resolved, That the sum of sixteen dollars and fifty cents be paid to Herring & Company for repairing safe in Comptroller's office.

On claim of the Argus, recommending the adoption of the following resolution:

Resolved, That the sum of fifty-seven dollars and forty cents be paid to the Argus for publishing corporation notices.

On claim of the Hudson Ice Company, recommending the adoption of the following resolution:

Resolved, That the sum of twenty-two dollars and ninety-eight cents be paid to the Hudson Ice Company, for ice furnished City Hall from Oct. 1, to Nov. 1, 1876.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

Communication from the Board of Aldermen requesting transfer of the sum of one hundred and fifty dollars from balances remaining of appropriations of Board of Aldermen for the year ending Dec. 1, 1876, to the credit of Public Grounds and Buildings Account for said year, to pay for locating and repairing Public Found in Fourth District.

Referred to the Committee on Finance.

By Mr. Sweeney:

Resolved, That the judgment entered in the Hudson Circuit Court in favor of John C. Bruen against the Mayor and Aldermen of Jersey City be paid, and that a warrant be drawn in favor of Collins and Corbin, attorneys of John C. Bruen, for the sum of \$332 47, being \$233 04 damages and \$74 43 costs, said warrant to be delivered on the execution and delivery of a satisfaction piece to be approved by the Corporation Attorney.

By Mr. Sweeney:

Resolved, That warrants be drawn in favor of H. Montague, Attorney-in-fact for M. Montague to refund purchase money and interest thereon due on lands purchased by him at sales made by the City of Hudson at the dates, for the purposes, and redeemed at the times hereinafter named: \$6 45 for lot 3 Palisade avenue, block 63, sold May 4th, 1869, for Broad street extension and redeemed February 6, 1871; \$6 56 for lot 33 Palisade avenue, block 74, sold May 4, 1869, Broad street extension, and redeemed April 15, 1871; \$6 70 lot 44, Palisade avenue, block 62 for Broad street extension, sold May 4, 1869, and redeemed May 7, 1871; \$14 51 for lot 39, Grove street, block 2, sold May 4, 1869, for grading, &c., of Grove street, and redeemed May 3, 1871.

The President having called for the ayes and nays on the above resolutions they were adopted unanimously.

By Mr. Sweeney:

Resolved, That hereafter no supplies or materials shall be ordered for or furnished to any official or department of the city government under control of this Board except upon the written requisition of said official or head of said department, duly presented to this Board at its regular or special meetings, and all such orders for such supplies must be by motion or resolution of this Board.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

On motion the Board took a recess.

On re-assembling, and on motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, Dec. 21, 1876, at 8 o'clock, P. M.

Present—Messrs. Pattberg, Smith and Sweeney.

Absent—President Drohan and Mr. Van Reipen.

In the absence of the President the Clerk called the Board to order.

On motion of Mr. Sweeney, Mr. Smith was appointed President pro tem.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting, held December 14, 1876, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Anna Tarbell to have refunded money claimed to be paid in error for taxes of 1875, received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Samuel Bridgair to be appointed Clerk in the Comptroller's office in the place of Frederick Boyes, deceased. Received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of Hugh F. McDermott of \$27, for printing corporation notices. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of Hugh F. McDermott of \$250 for printing minutes of all the Boards, month of November, 1876. Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business, Dec. 21, 1876:

Balance credit tax account.....	\$334,089 52
Balance credit assessment account.....	10,716 61
Balance credit water account.....	80,015 76
Balance credit sinking fund acc't, '73	40,259 19
Balance credit sinking fund acc't, '76	27,843 59

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury, December 14th to 20th, both days included:

General tax account, total.....	\$124,202 52
Assessment account, total.....	130 26
Sinking fund account 1873, total.....	157 41
" " " 1876, total.....	1,041 83
Water account, total.....	4,807 84

Received and ordered filed.

The City Comptroller reported statement of expenditures to date, on the several accounts provided for by appropriation made for expenses of city government December 1, 1875, to November 30, 1876:

Board of Finance and Taxation:	
Interest on bonds, amount unexpended.....	\$80,088 40
Salaries, amount unexpended.....	2,269 84
Printing and stationery, amount unexpended.....	3,890 90
Supplies, coal, wood, gas, &c., amount unexpended.....	1,369 32

Received and ordered filed.

Communication from the Corporation Attorney, stating that he had found correct two bills of costs in certiorari cases against the city.

The statement and bills were ordered filed, and in connection therewith Mr. Pattberg ordered the following resolutions:

Resolved, That a warrant be drawn on the city treasurer in favor of William Brinkerhoff, attorney, for prosecutor's costs in certiorari in the case of the State Lucini McBurney against the Mayor and Aldermen of Jersey City for the sum of twenty-two dollars and twenty-seven cents.

Resolved, That a warrant be drawn on the city treasurer in favor of William Brinkerhoff, attorney, for the sum of thirty-four dollars and eighty-seven cents in full for prosecutor's costs on certiorari in the case of the State James Wilkinson against the Mayor and Aldermen of Jersey City.

The President pro tem having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

Concurrent resolutions from the Board of Public Works ordering paid certain claims. Re-

ceived and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the following resolutions:

Resolved, That a warrant be drawn in favor of E. W. Kingsland, County Collector, for the sum of fifty thousand dollars on account of State and county tax, 1876.

Resolved, That warrants be drawn upon the city treasurer in favor of that officer for the following amounts to be deposited in the Hudson County National Bank to credit of interest account of January, 1877:

On General account.....	\$64,645 00
On Assessment account.....	62,930 00
On Water account.....	73,015 00

The President pro tem, having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on petition of Garret Vreeland, recommending the adoption of the following resolution:

Resolved, That the sale made by the former city of Bergen March 7, 1870, for taxes of 1865 of lot 52 and lot 53, Crawford street, block 151 be cancelled of record by the city clerk for the reason that said taxes were previously paid, and that a warrant be drawn on the city treasurer in favor of the purchaser, Garret Vreeland, for the purchase money, \$11 80 with interest thereon at the rate of seven per cent per annum from the date of said sale, to be delivered to him on his surrendering to the city clerk for cancelling the declaration of sale of said lots.

On petition of Garret Vreeland, recommending the adoption of the following resolution:

Resolved, That the sale made March 4, 1870, for taxes of 1868, by the city of Bergen, of lots 47 and 48 Grove street, block 61, be cancelled of record by the city clerk, for the reasons that said taxes were previously paid, and that a warrant be drawn on the City Treasurer in favor of Garret Vreeland, the purchaser, for the purchase money—\$14 70, with interest thereon at the rate of seven per centum per annum, from the date of said sale, to be delivered to him on his surrendering to the City Clerk for cancelling the declaration for sale of said lots.

On petition of James Palmer, recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and twenty-one dollars and forty-one cents, with interest thereon at the rate of seven per centum per annum, from Sept. 26, 1873, be paid to James Palmer to refund amount paid at said date, for purchase at sale for taxes of 1871, of lots 74 and 76 Montgomery street, block 103, and the warrant therefor to be delivered upon the surrender to the City Clerk of the Collector's receipt for said purchase money.

The President pro tem, having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on the claim of William Murray, recommending the adoption of the following resolution:

Resolved, That the sum of eighty-two dollars and fifty-three cents be paid to William Murray for furnishing stove pipe, repairing and cleaning stoves in the City Hall.

The President pro tem, calling for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Smith:

Resolved, That the City Collector be requested to discharge the extra clerks employed in his office as soon as their services can be dispensed with.

By Mr. Pattberg:

Resolved, That Richard Garrick be appointed to fill the vacancy occurring by the resignation of Robert Hutton as extra clerk for making out tax bills in the Collector's department.

By Mr. Sweeney:

Resolved, That the City Collector be and he is hereby directed to notify John Betz to be and appear before the Commissioners of Appeals in

res of taxation, at their place of meeting in the City Hall, on Thursday, January 4, 1877, at 8 o'clock P. M. to show cause why the value of real estate should not be increased for purposes of taxation.
The President pro tem. having called for the yeas and nays on each of the above resolutions, they were adopted unanimously.

The City Treasurer presented a requisition for a book for the purpose of recording moneys received by him.

Received and referred to the Committee on Printing, Stationery and Supplies.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

William Runkle for 80 6-inch cast iron water pipes; \$163 50 to Pangborn, Dunning & Dear for printing new rules for use of Passaic water; \$22 to John W. Harrison for letter heads and permit book; \$3 60 to John W. Harrison for 12 reams of manilla paper; \$53 70 to John W. Harrison for stationery, &c., for office; \$8 to John W. Harrison for billheads and manifold paper; \$41 to Pangborn, Dunning & Dear for printing minutes, &c.; \$423 04 to C. William Potter for repairing Morgan street dock; \$385 to John M. Hughes for raising office building at pipe yard; and the same is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported on the claim of Hugh F. McDermott, of \$250, for publishing the minutes of all the Boards for the month of November, 1876, adverse to the payment of the same.

On motion the report was received and the recommendation adopted.

The same committee reported the salary list recommending the adoption of the following resolution:

Resolved, That warrants be ordered drawn on the City Treasurer for the payment of salaries for the month of December, 1876: Charles Siedler, mayor, \$166 66; Thomas Earle, city treasurer, \$250; Samuel C. Nelson, comptroller, \$250; Leon Abbott, corp. counsel, \$416 66; Henry Traphagen, corp. attorney, \$291 66; William Slivens, clerk to comptroller, \$100; Isaac Morrow, clerk to treasurer, \$100; Frederick Boyes, accountant, $\frac{1}{2}$ month, \$31 25; John T. Van Cleef, clerk to Board of F. and T., \$100; Andrew D. Whyte, assistant collector, \$125; James T. Grady, clerk to collector, \$80; S. D. Dickinson, clerk to collector, \$80; John Creech, clerk to collector, \$80; D. T. Jeffreys, clerk to collector, \$80; Walter Kissam, clerk to collector, \$80; James S. Browning, messenger, \$50; Jacob Emery, tax bill distributor, 25 days, at \$3 per day, \$75; Frederick C. Wolbert, clerk to police court, \$75; Thomas K. Halstead, clerk to city clerk, \$100; A. L. Sears, clerk to city clerk and mayor, \$53 33; N. E. Henry, clerk to city clerk, \$83 33; M. M. Drohan, President Board of Finance and Taxation, \$125; Henry Patberg, commissioner Board of Finance and Taxation, \$125; Jeremiah Sweeney, commissioner Board of Finance and Taxation, \$125; Simeon H. Smith, commissioner Board of Finance and Taxation, \$125; G. D. Van Reipen, commissioner Board of Finance and Taxation, \$125; Assessors—W. B. Schafer, First district, \$125; George Beck, Second district, \$125; John H. Ward, Third district, \$125; J. M. Van Tasse, Fourth district, \$125; Jacob Perrine, Fifth district, \$125; A. A. Woodward, Sixth district, \$125; The Argus, printing minutes, \$250; The Evening Journal, printing minutes, \$250; Ann Norton, cleaning City Hall, \$36; Bridget Parker, cleaning City Hall, \$36. Extra Clerks to Collector—George G. Brown, \$80; H. Halsey, \$80; J. F. McAnnally, \$80; John F. Kaylor, \$80; J. W. Anness, \$80; C. W. Laws, \$80; Samuel Bridgart, \$80; Seneca Barker, \$80; James E. Smith, \$80; John E. Voilhard, \$80; James McKenna, \$80; Robert Hutton, 19 days, \$49 03; Richard Garrick, 12 days, \$30 97; J. W. Lyman, \$80; Martin Finck, \$80; Henry Heyms, \$80; Thomas J. Brown, \$80.

The President calling for the ayes and nays he report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on the claim of Hugh F. McDermott for printing corporation notices, re-

commending the adoption of the following resolution:

Resolved, That the sum of twenty-seven dollars be paid to Hugh F. McDermott for publishing Corporation Notices from Nov. 15, to Dec. 2, 1876.

On claim of McAvoy Bros., recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and eighty-eight dollars and ninety cents be paid to McAvoy Bros., for stationery furnished City Treasurer, City Comptroller, City Clerk and clerk of the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Smith and adopted:

Resolved, That after January 4, 1877, the meetings of this Board shall be held on Friday evenings at 7:30 o'clock, in the City Hall.

By Mr. Van Reipen:

Resolved, That the resolution adopted by this Board December 21, 1876, to wit:

Resolved, That a warrant be drawn in favor of E. W. Kingsland, County Collector, for the sum of fifty thousand dollars on account of State and county tax, 1876, be and is hereby rescinded and that the said warrant be and is hereby directed to be cancelled,

By Mr. Van Reipen:

Resolved, That two warrants be drawn in favor of E. W. Kingsland, County Collector, one for the sum of twenty-five thousand dollars on account of State tax, 1876, and the other for the sum of twenty-five thousand dollars on account of county tax, 1876.

By Mr. Van Reipen:

Resolved, That this Board approve of any and all assignments made by the City Treasurer of sales made by the City to the City Treasurer for unpaid taxes, assessments and water rents; provided, that where the amounts paid by the assignee is at the rates fixed by the resolutions of the Board of Aldermen, passed under authority of the act relative to past due taxes, approved April 11, 1876, the amount so paid when redeemed shall draw interest at the rate of seven per centum per annum from the date of assignment and shall be so recorded by the City Clerk.

By Mr. Van Reipen:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of fifty-three thousand dollars to transfer that amount from general account to assessment account as a loan.

By Mr. Patberg:

Resolved, That the resolution adopted by this Board at its meeting held December, 21, 1876, to wit:

Resolved, That the city collector be requested to discharge the extra clerks employed in his office or department as soon as their services can be dispensed with, be and is hereby rescinded and made null and void.

By Mr. Van Reipen:

Resolved, That the President of this Board be authorized to confer with the collector, to ascertain when the services of the extra clerks employed in his department can be dispensed with, and to order the discharge of said clerks as soon as their services are no longer required.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

On motion of Mr. Sweeney, the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Thursday, January 4, 1877, at 8 o'clock p. m.

Present.—All the members.

On motion of Mr. Sweeney, the reading of the minutes of the last regular meeting held Dec. 8, 1876, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of E. M. Allen to have refunded money overpaid on water rents on lots 57, 58, 59 and 60, block 190. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Samuel McBurney, presenting claim for services rendered in 1871. Received and referred to the Committee on Salaries and Pensions.

Petition of S. B. Ransom for cancellation of assessment under and by virtue of a rule of the supreme Court on certiorari. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of S. B. Ransom of \$47 98, taxed costs in certiorari cases against the city. Received and referred to the Corporation Attorney.

Claim of The Argus of \$79 80 for printing Corporation Notices. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Report of Frederick C. Wolbert, Clerk of the first District Police Court stating that he had received for the month of December, 1876, the sum of \$88 as fines which had been paid over to the City Treasurer. Received and ordered read.

Requisition from the City Clerk for coal and postage stamps; requisition from the City Comptroller for stationery; requisition from the City Treasurer for stationery. All referred to the Committee on Printing, Stationery and Supplies with power.

Concurrent resolution from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and Concurrent Resolutions.

The City Comptroller reported the following receipts of the City Treasury, December 28th to 1876 January 3, 1877:

General tax account, total.....	\$137,228 75
Assessment account, total.....	1,066 85
Sinking fund account 1873, total.....	155 47
1876, total.....	2,773 65
Water account, total.....	1,793 44

The City Treasurer reported the following balances in the Hudson County National Bank at the close of business, January 4, 1877:

Balance credit tax account.....	\$122,638 18
Balance credit assessment account.....	2,109 76
Balance credit water account.....	5,662 70
Balance credit sinking fund acc't, '73.....	19,935 55
Balance credit sinking fund acc't, '76.....	31,524 69

Both were received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on resolution from the Board of Directors of Education requesting the transfer to the account of rents of that board such moneys as have or will be turned into the hands of the treasurer of Jersey City for rents collected by the Committee on Schools 6, 9 and 15, during the last year, adverse to granting said transfer, and the clerk was directed to return the resolution and to inform the Board of Education that the request was so general, inasmuch as it was necessary for the Board to know the exact amount desired to be transferred. On motion the report was received and the recommendation adopted.

The same committee reported on communication from the Board of Directors of Education requesting the appointment of a committee to act with a committee of said Board to secure from the Legislature at its ensuing session legislation to make provision for the deficit in the salaries of the teachers of the public schools during the past fiscal year, adverse to adopting the request.

By Mr. Pattberg: Resolved, That a committee of three be appointed by this Board to act

with a similar committee from the Board of Directors of Education to procure from the Legislature provision for the payment of deficiency in the salaries of the teachers of the public schools.

The President having called for the ayes and nays, the resolution was lost by the following vote: Ayes—Mr. Pattberg. Nays—President Drown, Mr. Smith, Mr. Sweeney and Mr. Van Keppen.

The report of the committee was then received and the recommendation adopted.

The same committee reported on resolutions from the Board of Police Commissioners adopted December 7, 1876, in regard to transfers, recommending the adoption of the following resolutions:

Resolved, That the sum of \$1,700 be transferred from the Committee on Salaries of the Board of Police Commissioners to the Committee on Station Houses and Prisons of said Board, there being a surplus in the first mentioned committee over and above what will be needed.

Resolved, That the sum of \$800 be transferred from the Committee on Lamps and Lights of the Board of Police Commissioners to the Committee on Hospitals and Dispensaries of said Board, there being a surplus in the first mentioned committee over and above what will be needed.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, December 26, 1876, to wit:

Resolved, That \$389 52 be paid to Warner and Carscallen for feed for street Department horses; \$33 65 to Mulcaon & Harrison for repairing street Department carts; \$11 85 to John V. Condon for repairing sewer in Newark avenue; \$31 55 to John V. Condon for repairing sewer in Montgomery street; \$37 90 to E. M. Barrett for hemp packing, &c.; \$66 71 to Vanderbeek & Sons for timber for bridge, Hackensack meadows; \$53 22 to Theo. Sandford & Son for timber for Belleville; \$71 87 to McNab & Harlin for nail felt, pipe, &c.; \$111 81 to Cook & Beggs for machinist's supplies; \$491 97 to The America Water and Gas Pipe Company for laying water pipe in Oxden avenue; \$14 45 to The American Water and Gas Pipe Company, for making connection in Oxden avenue; \$16 80 to C. R. James & Co. for lathe work on cast-iron sieves; \$13 50 to New Jersey Ice Co. for ice at the office at Pine yard; \$15 to Stephen Gleason for repairing tools; \$6 75 to James R. Whyte for cord wood; \$36 55 to C. R. James & Co. for machine work on metres; \$30 60 to H. H. O. Rosenkrans for 6 tons of coal for office; \$52 34 to John Davies for carpenter work on office; \$4 75 to Samuel Hetherington for plumbing work at City Hall; \$54 20 to The Argus for advertising corporation notices, be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of The Argus, recommending the adoption of the following resolution:

Resolved, That the sum of \$79 80 be paid to the Argus for printing corporation notices and minutes of the Board of Finance and Taxation.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

The Committee of the Whole reported on claim of Michael McDonald for work done and materials furnished during 1875, recommending the adoption of the following resolutions:

Resolved, That the sum of twenty dollars be paid to Michael McDonald for work done and

materials furnished during 1875 in excess of appropriations for said year on account of the Board of Directors of Education.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

By Mr. Smith and adopted:

Resolved, That copies of the deductions of taxes made by the Board of Commissioners of appeals in cases of taxation, be sent by the clerk of this Board to the several Assessors, and that they be required and enjoined to enter upon their field books of this year all such deductions, with the reasons therefore, and that they are hereby required to report to this board that such entries have been made.

By Mr. Van Keipen:

Resolved, That a warrant be drawn in favor of E. W. Kingsland, County Collector for the sum of thirty thousand dollars on account of county tax for the year 1876.

By Mr. Smith:

Resolved, That the Second National Bank of Jersey City be and is hereby designated and appointed to be one of the depositories of the funds of Jersey City; and be it further

Resolved, That the City Treasurer be and is hereby authorized, under the direction of the Committee on Finance of this Board, to deposit moneys received by him and belonging to the general account in said Second National Bank of Jersey City, and the City Treasurer is further authorized to direct properly signed warrants and requisitions to said Second National Bank for payment, and upon such warrants and requisitions so directed it shall be lawful for said Second National Bank to make payment.

The President calling for the ayes and nays on each of the above resolutions, they were adopted unanimously.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Friday, January 12, 1877, at 7:30 p. m.
Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of J. D. Hall to have taxes adjusted and to have refunded money paid in error. Received and referred to Committee on Taxes and Concurrent Resolutions.

Petition of G. A. Elmers to have refunded money paid in error. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of Henry Simpson of \$11.05 for painting signs in City Hall; claim of Pangborn, Dunning & Dear of \$122 for printing Corporation Notices. Both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the National Banks at the close of business January 12, 1877.

Balance credit tax account.....	\$172,175 76
Balance credit assessment account.....	4,175 61
Balance credit water account.....	11,249 77
Balance credit sinking fund acc't, '73	19,575 21
Balance credit sinking fund acc't, '76	32,595 98
The City Comptroller reported the following receipts of the City Treasury, January 4th to 11th, both days included:	
General Tax.....	\$114,522 00
Assessment Account.....	2,232 73
Sinking Fund, 1873.....	342 36
Sinking Fund, 1876.....	1,599 20
Water account.....	8,692 76

both received and ordered filed.
Communication from the City Comptroller enclosing the report of receipts, and expenses of the city government, exclusive of water account or fiscal year ending November 30, 1876.

The communication was received and, together with the report was ordered referred to the Committee on Finance.

Communication from the Corporation Attorney, stating that a suit had been brought in the Circuit Court of Hudson County against Nelson A. Yorkstead to recover nine months rent of premises corner of Newark and Railroad avenues, that the case was tried before Judge Knapp, the jury returning a verdict in favor of the city for \$58.88.

Received and ordered filed.
The Corporation Attorney returned taxed bills of costs of Scudder & Vedenburgh, Alexander T. McGill, S. B. Ransom and Collins & Corbin, certifying that he had examined the said bills and found the same correct.

They were received and referred to the Committee on Taxes and Concurrent Resolutions.
Opinion of the Corporation Counsel:

JERSEY CITY, Jan. 8, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen:—I am of opinion that John T. Van Cleef, Esq., can receive compensation for performing the duties as Clerk to the Board of Commissioners of Appeals. The reasons for my opinion are fully embodied in a communication sent to Hon. C. H. O'Neill, Mayor of Jersey City, by Hon. Wm. A. Lewis, my predecessor, December 19, 1873, in which opinion I fully concur.

In reference to the exchange of bonds inquired about, I can not reply definitely unless you give me an exact description of the bonds proposed to be surrendered and those proposed to be issued in lieu thereof. If you will send to me the parties desiring transfer I will report peculiarly upon each application.

Respectfully submitted,

LEON ABBETT, C. C., J. C.

Received and ordered filed.

Communication from the Clerk of the Board of Finance and Taxation, showing amount of reductions made by the Board of Commissioners of Appeal in cases of taxation, on real property, personal property and poll tax in the several districts of Jersey City.

Received and ordered filed.

Concurrent resolution from the Board of Public Works ordering paid certain claims.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on petition of Anna Jarbell to correct an alleged error on lot 9, block 243, for the year 1875, adverse, for the reason that the records of the Commissioners for that year show a confirmation of the assessment, and this Board has no authority in the premises.

On petition of S. B. Ransom, the committee reported that they had filed with the City Collector a copy of the order of the Supreme Court, and that the Collector had duly cancelled the assessment.

On motion, the reports were received and the recommendations adopted.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, Jan. 2, 1877, to wit:

Resolved, That \$215 40 be paid to G. M. Ward for furnace doors at Belleville water works; \$4 to Knowles's steam pump works, for nuts, oil cup, &c.; \$6 to Knowles's steam pump works, for two tapper arms for pump at Belleville water works; \$275 75 to National Meter Company, for 1 1/4-inch gem meter, be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen:

Resolved that a warrant be drawn on the City Treasurer in favor of said officer, to transfer \$57 80 from water account to general account to repay printing bills of Board of Works as Water Commissioners.

By Mr. Van Reipen:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for twenty thousand dollars on account of state tax for 1876.

By Mr. Van Reipen:

Resolved, That a warrant be ordered drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for thirty thousand dollars on account of county tax for 1876.

By Mr. Smith:

Whereas, John T. Van Cleef was regularly elected to act as Clerk of the Board of Commissioners of Appeal in cases of Taxation at the first meeting of the Board held November 28th, 1876, and has fully and satisfactorily performed the duties connected therewith; therefore,

Resolved, That the sum of two hundred dollars be paid to him in full consideration for the services so rendered.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

By Mr. Smith and carried:

Moved, That a committee of three be appointed to examine into and report to this Board what has been done by the Kavine Road sewer Commissioners, said committee to consist of Messrs. Pattberg, Van Reipen and Sweeney.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Friday, Jan. 19, 1877, at 7:30 o'clock p. m.

Present—President Drohan, Messrs. Pattberg, Smith and Van Reipen.

Absent—Mr. Sweney.

On motion of Mr. Smith, the reading of the minutes of the last regular meeting held January 12, 1877, was dispensed with, and they were approved as printed.

PRESENTATION OF CLAIMS.

Claim of Hugh F. McDermott of \$250, for printing minutes of all the Boards, month of December, 1876.

Received and referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

Communication from George Beck, Assessor of the Second District, stating that he had entered the reductions made by the Board of Commissioners of Appeal in cases of taxation on his field books.

Received and ordered filed.

The City Marshal reported that he had received from C. S. See, the former clerk of this Board, in compliance with a certain resolution, three minute books, 26 bound manuals, two packages of old papers, and one black walnut desk, all of which were delivered to the present clerk.

Received and ordered filed.

The City Treasurer reported the following balances in the different banks at the close of business, Jan. 19, 1877:

Balance Credit Tax account.....	\$138,671 37
Assessment account.....	4,451 08
Water account.....	14,801 12
Sinking Fund, 1873.....	19,015 64
1876.....	33,030 70

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury, January 12 to 18, both days included:

General tax account, total.....	\$ 21,348 43
Assessment account, total.....	42 96
Sinking fund account 1873.....	321 02
1876.....	569 81

Water account, total.....	1,314 91
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Received and ordered filed.

Concurrent resolution from the Board of Public Works in reference to the necessary appropriations needed for incidental expenses for the three months commencing December 1st, 1876.

Received and referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works ordering paid certain claims.

Received and referred to Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on claims of Collins & Corbin for costs in certiorari cases, recommending the adoption of the following resolutions:

Resolved, That a warrant be drawn on the City Treasurer in favor of Collins & Corbin for the sum of \$336.66 for costs in certiorari cases.

Resolved, That a warrant be drawn on the City Treasurer in favor of Collins & Corbin for the sum of \$412.76 for costs in certiorari cases.

On claim of E. A. Kansom, for costs in certiorari case, the State, S. B. Kansom, against the Mayor and Aldermen of Jersey City, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of E. A. Kansom, Attorney for the sum of forty-seven dollars and ninety-eight cents, being costs in certiorari case, the State S. B. Kansom, against the Mayor and Aldermen of Jersey City.

On claims of Scudder & Vredenburg, for taxed costs in certiorari cases, recommending the adoption of the following resolutions:

Resolved, That a warrant be drawn on the City Treasurer in favor of Scudder & Vredenburg, Attorneys, for the sum of one hundred and thirteen dollars and sixty cents, being taxed costs in certiorari case, the State Patrick McConville, against the Mayor and Aldermen of Jersey City.

Resolved, That a warrant be drawn on the City

Treasurer in favor of Scudder & Vredenburg, Attorneys, for the sum of twenty-one dollars and ninety-two cents, being taxed costs in certiorari case, the State, Charles Snowden et als., against the Mayor and Aldermen of Jersey City.

On claim of A. T. McGill for taxed costs in certiorari cases, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of A. T. McGill, Attorney, for the sum of two hundred and one dollars and fifty-seven cents, being taxed costs in certiorari cases.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works January 9, 1877, to wit:

Resolved, That \$49.55 be paid to A. D. Phillips for feed for Street Department horses; \$3.35 to C. A. Woolsey for keg 13d nails for Street Department stables, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

On petition of G. A. Elmers the committee reported that they had investigated the matters in said petitions and find that one John Robinson paid the taxes on lot 24, block 807 for the years 1871, 1872 and 1873, and that the petitioner is clearly entitled to have refunded the amount paid by her for those three years.

In regard to the payment of taxes for the years 1874 and 1875 paid by the petitioner in error as alleged in petition, your committee cannot find any authority that would warrant this Board in refunding the amount so paid by the petitioner for the years last mentioned, and would recommend the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Gesne A. Elmers for the sum of thirty-four dollars and fifty-six cents, being amount paid by her in error on lot 24, block 807 for taxes of 1871, 1872 and 1873.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

On petition of E. M. Allen the committee reported adverse to the prayer of the petitioner, as it was the petitioner's duty to ascertain the correctness of the bill before paying it.

On motion the report was received and the recommendation accepted.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen:

Resolved, That a warrant be drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of twenty-five thousand dollars on account of county tax for the year 1876.

By Mr. Van Reipen:

Resolved, That a warrant be drawn upon the City Treasurer for the sum of twenty-five dollars, in favor of John T. Van Cleef for amount of cash paid for services rendered the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions they were adopted unanimously.

By Mr. Pattberg:

Resolved, That the resolution adopted by the Board of Finance and Taxation, May 29, 1874, appointing the Wacht-am-Hudson to be one of the official newspapers of Jersey City be and is hereby rescinded.

The President calling for the ayes and nays the resolution was adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Van Reipen.

Nay—Mr. Smith.

By Mr. Pattberg:

Resolved, That "Die New Jersey Freie Presse" be substituted by the Board of Finance and Taxation in place of the "Wacht am Hudson," to take effect on and after January 20, 1877, as one of the official newspapers of Jersey City for the publication of legal notices only as required by the city charter, the compensation to

be at the following rates, viz.: Sixty cents per folio for the first insertion, and forty cents per folio for each subsequent insertion.

The President calling for the ayes and nays the resolution was adopted unanimously.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Friday, January 28, 1877, at 7:30 p. m.

Present—Messrs. Pattberg, Smith, Sweeney and Van Reipen.

Absent—President Drohan.

In the absence of the President the clerk called the Board to order.

On motion of Mr. Pattberg Mr. Van Reipen was elected President pro tem.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held January 12, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Edwin Spencer to have taxes reduced. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of J. V. B. Vreeland for the return of \$30 ls. with interest, being amount paid on tax sale; petition of Charles Fischer to have personal tax adjusted. Both received and referred to the Corporation Counsel.

Petition of Conrad Spengeman to have refunded money paid on tax sale, with interest. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Joseph F. Randolph for the return of \$31 48 paid on tax sales. Received and referred to the Corporation Counsel.

Petition of Gilbert Caswell for reduction of personal tax. Received and referred to the Committee on Taxes and Concurrent Resolutions.

PRESENTATION OF CLAIMS.

Claim of McAvoy Bros. of \$171.45 for stationery furnished City Clerk, City Collector, Treasurer and Comptroller. Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

From his Honor the Mayor:

Jersey City, Jan. 25, 1877.

To the Honorable the Board of Finance and Taxation:

Gentlemen—I cannot approve your resolution of January 19, 1877, rescinding the resolution passed by your Board May 29, 1874, whereby Die Wacht am Hudson was made one of the official newspapers of this city. I believe the intent of the resolution of January 19, 1877, to be to deprive Die Wacht am Hudson only, of official patronage, but a strict interpretation of your resolution virtually nullifies the entire resolution of May 29, 1874, whereby three other newspapers were made official organs. And as this is evidently foreign to your purpose, I venture to suggest a revision and correction of your resolution.

Respectfully yours,

CHARLES SIEDLER, Mayor.

Received, and ordered laid on the table for one week.

The City Treasurer reported the balances in the National Banks at the close of business January 26, 1877:

Balance credit Tax account.....	\$141,421 72
" " Assessment account.....	4,581 11
" " Water account.....	15,734 20
" " Sinking fund acc't, '73	14,249 34
" " Sinking fund acc't, '76	33,831 96

The City Comptroller reported the following receipts of the City Treasurer Jan. 19 to 25, both days included:

General Tax Account, total.....	\$19,079 80
Assessment Account, total.....	806 04
Sinking Fund Account, 1873, total....	261 70
" " 1876, total.....	755 35

Water Account, total..... 6,880 69

Both received and ordered filed.

COMMUNICATION FROM THE CITY COLLECTOR.

To the Hon. the Board of Finance and Taxation:

Gentlemen—In accordance with section 46 of a supplement to the city charter, approved March 4, 1873, I hereby certify that I have this day received for collection in my office from the clerk of the Board of Public Works, the following assessment map, viz.: Improvement of Franklin street, from Sherman to Central

avenues, ninety-one hundred and seventy-three dollars and fifty-three cents (\$9,173 53).

Very respectfully,

JAMES H. LOVE,

City Collector.

Received and ordered filed.

Communication from J. M. Van Tassel, stating that he had received the list of reductions made by the Board of Commissioners of Appeals in cases of taxation on valuation of property in the Fourth district, and stating further that he had made the necessary corrections on the field books. Received and ordered filed.

Two concurrent resolutions from the Board of Public Works, one ordering paid certain claims, the other relative to the improvement of Harcock avenue. Both received and referred to the Committee on Taxes and Concurrent resolutions.

Requisition from the City Collector for stationery to be used in his office. Received and referred to the Committee on Printing, Stationery and Supplies, with power.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported the receipts and expenses of the city government, exclusive of water account, for the fiscal year ending November 30, 1876, from the City Comptroller. The report was received and ordered entered in full on the minutes and filed, to wit:

December 1, 1875, to November 29, 1876, general account receipts:

Dec. 1. Cash balance on general account.....	\$27,176 09
1876.....	
May 29. Cash receipts from taxes, 1876	295,354 58
" " " " 1875	887,628 57
June 1. " " " " 1874	56,054 61
" " " " 1873	23,227 83
Nov. 29. Cash receipts from sale of general account bonds....	460,000 00
" Cash receipts from Sinking Fund.....	140,000 00
" Cash receipts from bank loans.....	325,000 00
" Cash receipts from interest and premium on sale of bonds.....	19,631 87
" Cash receipts from water account.....	123,000 00
" Cash receipts from assessment account.....	221,432 59
" Cash receipts from Morgan street dock.....	5,635 73
" Cash receipts from State account of school fund.....	144,510 54
" Cash receipts from all other sources.....	23,598 65

Total.....\$2,752,241 06

General account payments:

Cash paid claims Board of Works.....	\$69,275 27
" " " " Aldermen ..	39,351 03
" " " " Police.....	200,832 28
" " " " Fire Dept.....	25,109 90
" " " " Education..	36,731 18
" " " " Finance and	
Taxation.....	5,822 23

Cash paid salaries Board of Works..\$377,175 09

Cash paid salaries Board of Aldermen .. \$20,403 75

Cash paid salaries Board of Police.. 4,990 96

Cash paid salaries Board of Fire Department..... 165,470 51

Cash paid salaries Board of Education..... 100,496 63

Cash paid salaries Board of Finance and Taxation..... 126,000 00

Cash paid salaries Board of Finance and Taxation..... 52,734 42

Cash paid interest on general account bonds.....\$470,105 27

Cash paid interest on loans..... 268,675 76

Cash paid returned for lots redeemed..... 12,556 81

Cash paid warrant old Bergen.... 4,189 58

Cash paid interest on general account bonds..... 18 81

Cash paid interest on loans..... 12,556 81

Cash paid returned for lots redeemed..... 4,189 58

Cash paid warrant old Bergen.... 18 81

Cash paid interest on general account bonds..... 268,675 76

Cash paid interest on loans..... 12,556 81

Cash paid returned for lots redeemed..... 4,189 58

Cash paid warrant old Bergen.... 18 81

Cash paid certificate of value re- deemed.....	1 05
Cash paid Morgan street dock claims.....	2,167 12
Cash paid assessment account.....	371,000 00
Cash paid water account.....	48,000 00
Cash paid judgment claims.....	10,564 79
Cash paid appropriations, 1874 and 1875, excess.....	27,655 82
Cash paid E. W. Kingsland, C. C., 1875, State tax.....	399,739 00
Cash paid costs in law.....	3,454 09
Cash paid public school No. 8.....	29,819 10
Cash paid engine house No. 12.....	3,114 50
Cash paid sundry claims.....	107,217 04
Total.....	\$2,551,454 83
Cash balance in bank Nov. 29, 1876.....	204,785 23

ASSESSMENT ACCOUNT RECEIPTS.	\$2,752,241 06
Dec. 1, 1875: To balance in bank.....	\$ 198,610 00
Received from assess- ment collections.....	255,811 64
Received from general account loan.....	371,000 00
Received from sale of bonds.....	300,000 00
Received from pre- mium and interest.....	12,527 76
Received from street and sewer improve- ments (deposits).....	2,200 86
Total.....	\$1,140,150 36

PAYMENTS.	\$ 500,000 00
Paid assessment bonds.....	25,000 00
" improvement certificates.....	2,017 63
" interest on improvement certi- cates.....	382,825 45
Paid assessment bond interest.....	221,422 59
" general account on loans.....	2,571 70
" deposits on streets and sewers.....	
Total.....	\$1,134,837 37
Balance in bank Nov. 29, 1876.....	5,312 99
Total.....	\$1,140,150 36

SINKING FUND 1873, RECEIPTS.	
Dec. 1, 1875: Balance from last fiscal year.....	\$18,259 19
Received from taxes 1872, and previous.....	71,675 93
Received from bonds on interest, general ac- count.....	29,175 00
Received from fines and licenses.....	32,860 33
Received from interest, redemption on lots, &c.....	14,703 98
Received from printing tax sales.....	899 32
Total.....	\$167,573 70

PAYMENTS.	\$2,798 37
Paid general account.....	
" on corporation loans (temporary).....	75,000 00
Paid Bergen bonds, due.....	5,000 00
" old Jersey City bonds, due.....	24,600 00
" Greenville bonds, due.....	27,000 00
Total.....	\$134,598 37
Balance in bank Nov. 29, 1876.....	33,175 33
Total.....	\$167,573 70

SINKING FUND, 1876, RECEIPTS.	
Received from taxes of 1874.....	\$ 19,379 04
" " " 1873.....	31,936 15
" " general account re- turn of moneys.....	3,770 08
Total.....	\$ 95,085 27

PAYMENTS.	\$ 65,000 00
Paid on corporation bonds held by Commissioners.....	
Paid on general account for previous payments.....	54 85
Total.....	\$ 65,054 85
Balance in bank Nov. 29, 1876.....	29,980 42
Total.....	\$ 95,035 27

RECAPITULATION.

RECEIPTS.	
Dec. 1, 1875: Cash in general account.....	\$ 27,176 09
" " assessment ac- count.....	193,610 00
" " fund 1873, acc't.....	18,259 19

Total..... \$ 244,045 28

Receipts from general account.....	\$2,755,064 97
" " assessment account.....	941,540 36
" " fund 1873, account.....	149,314 51
" " " 1876, account.....	95,085 27

Total..... \$3,910,955 11

Grand total..... \$4,155,000 39

PAYMENTS.	
Paid for general account.....	\$2,551,454 83
" assessment account.....	1,134,837 37
" fund 1873, account.....	134,398 37
" fund 1876, account.....	65,054 85

Total..... \$3,885,745 42

Dec. 1, 1876: Cash in general acc't.....	\$ 200,785 23
" " assessment ac- count.....	5,312 99
" " fund 1873.....	33,175 33
" " fund 1876.....	29,980 42

Total..... \$ 269,254 97

Grand total..... \$4,155,000 39

Jersey City, January 12, 1877.

Respectfully submit ted,

S. C. NELSON, Comptroller.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works January 16, 1877, to wit:

Resolved, That for the purpose of carrying out the provisions of the City Charter, and dis- charging the duties of the Board of Public Works dependent on the several committees thereof, said committee by and with the con- currence of the Board of Finance and Taxation be and are hereby authorized to expend during the three (3) months commencing Dec. 1, 1876, for incidental expenses and all other matters not heretofore incurred in an amount of money not exceeding the several amounts set opposite each, viz: Streets and Sewers, \$7,000; Pumping and Reservoirs, \$3,500; Extensions and Distributions, \$4 000; Public Grounds and Build- ings, \$2,800; Printing and Stationery, \$500; Rail- roads, Wharves, &c., \$500, be and is hereby con- curred in by the Board of Finance and Taxa- tion.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Taxes and Concurrent Resolutions reported, on petition of Abram Geive for the refunding of money claimed to have been paid in error on water rent for 1875, on lot 23, block 280, adverse to granting prayer of petitioner.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works Jan. 16, 1877, to wit:

Resolved, That \$112 50 be paid to John Doyle for shoeing horses, street department; \$24 25 to J. C. Lawrence for repairing harness; \$113 10 to Adolph Luck for removing sewer stuff; \$13 50 to Wm. N. Hogan for three tons of coal; \$1 52 to Vanderbeek & Co. for spruce timber; \$66 60 to John Killen for sharpening tools; \$8 75 to Timoth- y Donelan for sharpening tools; \$41 01 to West- on & Fiske for two (2) bbls kerosene oil; \$75 75 to Patrick Manley for carting ashes at Belleville; \$41 83 to Dodge, Meigs & Co. for spruce timber, plank, &c.; \$2 35 to Patrick Ma- lone for sharpening tools at pipe yard; \$26 25 to G. Tilton for shoeing horses at pipe yard; \$5 90 to Timothy Donelan for filine and setting saws; \$2 05 to C. A. Woolsey for oil and lamp chim-

neys; \$50 to J. F. Brown for repairing roof of building at pipe yard; \$1.49 to Vanderbeek & Sons for spruce timber; \$49 to The Argus for advertising corporation notices, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported on claim of Hugh F. McDermott for \$250, for printing minutes of all the Boards for month of December, 1876, adverse to the payment of the same. On motion the report was received and the recommendation adopted.

The same committee reported the salary list for the month of January, 1877, and recommended the adoption of the following resolution:

Resolved, That warrants be ordered drawn for payment of salaries for the month of January, 1877, when due, viz:

Charles Siegler, Mayor, \$163 66; Thomas Earle, Treasurer, \$250; S. C. Nelson, Comptroller, \$250; Leon Abbott, Corporation Counsel, \$416 64; Henry Traphagen, Corporation Attorney, \$291 68; William Stevens, Clerk to Comptroller, \$100; Isaac M. Crow, Jr., clerk to Treasurer, \$100; John T. Van Cleeef, clerk to Board of F. and T., \$100; Andrew D. Whyte, clerk to Collector, \$25; James D. Grady, clerk to Collector, \$80; S. T. Dickinson, clerk to Collector, \$80; John Creech, clerk to Collector, \$80; D. T. Jeffries, clerk to Collector, \$80; Walter Kissam, clerk to Collector, \$80; James B. Browning, messenger, \$50; Jacob Emory, tax bill distributor, 28 days, \$78; James McKenna, clerk to collector, 1-3 month at \$80, \$26 66; John P. Volhardt, clerk to collector, 1-3 month at \$80, \$26 66; Seneca Barker, clerk to collector, \$80; John F. Kaylor, clerk to

collector, \$80; L. E. Smith, clerk to collector, \$80; Frederick G. Wolbert, clerk to police court, \$75; Thomas K. Halstead, clerk to city clerk, \$100; N. E. Feury, clerk to city clerk, \$83 33; A. L. Sears, clerk to city clerk, \$83 33; W. B. Schafer, assessor, 1st district, \$125; George Beck, assessor, 2d district, \$125; John H. Ward, assessor, 3d district, \$125; J. M. Van Tassell, assessor, 4th district, \$125; Jacob Perrine, assessor, 5th district, \$125; A. A. Woodward, assessor, 6th district, \$125; The Argus, printing minutes, \$250; the Evening Journal, printing minutes, \$250; Ann Norton, cleaning rooms in City Hall, \$36; Bridget Parker, cleaning rooms in City Hall, \$36.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claims of Henry Simpson and Pangborn, Dunning & Dear, recommending the adoption of the following resolutions:

Resolved, That the sum of eleven dollars and five cents be paid to Henry Simpson for painting signs for the Board of Finance and Taxation, Dec. 27, 1876.

Resolved, That the sum of one hundred and twenty-two dollars be paid to Pangborn, Dunning & Dear for printing corporation notices from November 15th, 1876, to December 29th, 1876.

The President calling for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall Friday February 2, 1877, at 7:30 o'clock p. m.

Present—President Drohan, Messrs. Pattberg, Smith and Sweeney.

Absent—Mr. Van Reipen.

On motion of Mr. Smith the reading of the minutes of the last regular meeting, held January 25, 1877, was dispensed with and they were approved as printed.

PRESSENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of the Hudson County National Bank to have refunded \$12 90 paid in error for taxes of 1876 on five shares of stock. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Official bond of David A. Peloubet, with Charles P. Nicholl and John J. Toffey as sureties, in the sum of five thousand dollars. Received and referred to the Corporation Attorney.

Petition of N Fountain requesting the Board to adopt a secret method for preventing foreriv. Received and referred to the Committee on Finance.

PRESSENTATION OF CLAIMS.

Claim of Charles Scott of \$7 50 for carpenter work in City Hall. Received and referred to the Committee on Printing, Stationery and Supplies.

Claim of John A. Nugent of \$7 20 for taking testimony in the suit of Edwards against the Mayor and Aldermen of Jersey City. Received and referred to the Committee on salaries and Claims.

Claim of Cyrus Lawrence for \$80 25 for groceries for out-door poor furnished in 1875; claim of W. & J. Symes of \$12 30 for meat for out-door poor furnished in 1875. Both received and referred to the committee of the whole.

OFFICIAL COMMUNICATIONS.

Concurrent resolution from the Board of Public Works ordering paid certain claims.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from his Honor the Mayor: Jersey City, February 1, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—I feel compelled to veto your resolution of January 19, 1877, substituting "Die Freie Presse," a German weekly newspaper, in place of "Die Wacht am Hudson" as one of the official papers of Jersey City, for the publication of legal notices, &c., &c. To judge from the information at hand it appears that "Die Wacht am Hudson" has the largest circulation; if this is true, the interests of the city are best subserved by retaining the same. In the absence of any sound reason for making the desired change I am bound to follow the spirit and letter of the city charter, which clearly implies that the papers having the largest circulation should be so designated. Yours, &c.,

CHARLES SIEDLER, Mayor.

Received and laid on the table.

OPINIONS OF CORPORATION COUNSEL.

Jersey City, Feb. 2, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen:—After a careful examination of the matter contained in the petition of Mr. Lightbalt and after consultation with his counsel, J. F. Randolph, Esq., I still cannot see my way clear to advise the course suggested by Mr. Randolph, and I therefore advise your body to refuse to grant the prayer of the petitioner.

Respectfully submitted,

LEON ABBETT,

Corporation Counsel.

Jersey City, Feb. 2, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen:—I do not think your Board is the proper Board to give relief to Charles Fischer upon his petition to have the tax paid by him on \$400 of property assessed to him at 541 Newark avenue, credited on the tax bill on

\$800 of property assessed to him at 66 Newark avenue.

Mr. Fischer should have applied to the Commissioners of Appeals in cases of taxation during their sessions for the relief now asked. That Board was the tribunal to grant the relief asked if it found that he was assessed too high on his personal property.

Respectfully submitted,

LEON ABBETT,

Corporation Counsel.

Both received and ordered filed.

Report of F. C. Wolbert, Clerk of Police Court for the month of January, 1877.

Amount of fines received \$124, which has been paid to the City Treasurer.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit tax account.....	\$109,538 53
" " assessment account.....	5,304 87
" " water account.....	16,805 48
" " sinking fund account, 1873.....	13,183 01
Balance credit sinking fund account, 1876.....	38,889 37

The City Comptroller reported the following receipts of the City Treasury, January 26 to February 1st, 1877, both days included:

General tax account, total.....	\$ 19,535 27
Assessment account, total.....	707 13
Sinking fund account 1873; total.....	1,847 58
" " 1876, total.....	2,420 47
Water account, total.....	3,303 08

The above reports were received and ordered filed.

Communication from W. B. Shafer, Assessor, 1st District, stating that the amounts of reductions made by the Commissioners of Appeal in cases of taxation had been received and the contents noted on his Field Book. Received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on Concurrent Resolution from the Board of Public Works, recommending the adoption of the following resolutions.

Resolved, That the following resolution accepted by the board of Public Works, January 23, 1877 to wit:

Resolved, That \$14.35 be paid to Muldoon & Harrison for repairing street apartment carts; \$34.50 to W. A. Gedney, for land oil, tallow, &c., for Belleville water work; \$73.53 to C. A. Woolsey, for paint, oils, &c., for Belleville water works; \$3.50 to H. Lutigen for 1 ke2 5 inch spikes; \$2.50 to M. Abernethy for blue vitrol; \$28 to Hall-day & Birrell for grading and cleaning and clearing road way at Belleville water works; \$336 to the Mohawk Manufacturing Company for 12 6 inch water gates; \$14 to Cooley & Lampman for repairing pipe yard wagon; \$313.81 to John Carey for cast iron brances, pipes, &c.; \$90 75 to John M. Hughes for masou work, repairing building at pipe yard; \$409.29 to C. William Potter for carpenter's work, repairing buildings at pipe yard; \$28.80 to H. O. Rosenkrans for six tons of coal at office of Board of Public Works; \$5.50 to W. N. Hogan for load of pine, be and is hereby concurred in by the Board of Finance and Taxation.

The President calling for the ayes and says the report was received and the resolution adopted unanimously.

The same committee reported on petition of Edward Spencer for cancellation of personal tax adverse to granting the prayer of the petitioner.

On motion the report was received and the recommendation adopted unanimously.

On petition of Conrad Spengeman to have refunded money paid on declaration of sale with interest, adverse to the payment of any interest since the date of redemption by the owner, and recommended the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Conrad Spengeman for the sum of two hundred and forty-four dollars and fifty-six cents, being amount paid by him on sale of lot 49, block 239, by the City for

taxes of 1871, together with interest thereon from date of sale to time of redemption, said warrant to be delivered to him on his surrendering to the City Clerk the declaration of sale of said lot.

On Concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works together with preamble, January 23, 1877, to wit:

Whereas, This Board has met to hear all parties that might have appeared relative to the improvement of Hancock avenue, from the northerly line of Franklin street to the lands of William B. Ogden, at a point about 150 feet north of Hutton street, in the following manner, to wit: graded to the established grade, to have curb set, and reset where necessary, to have sidewalks flagged, with flagging four feet wide, and relay flagging where necessary, to have the gutters paved with two courses of Belgian block paving, and to have the necessary bridge stone at all the street crossings. And no objections being presented, alleged or known against the same; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation, that the said improvement be proceeded with, and that the Commissioners of Assessments with the aid and assistance of the Bureau of Surveys, make and report to this Board an estimate of the quantity and kind of excavation and filling of the amount of work to be done and materials to be furnished for the making and completion of said improvement. That upon the filing of said report the Clerk of this Board shall advertise in the manner provided by law for proposals for doing such work and furnishing such materials, be and is hereby concurred in by the Board of Finance and taxation.

The President having called for the yeas and nays on each of the above resolutions the re-

ports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

On motion of Mr. Smith the communication from his Honor the Mayor, relative to the substitution of the New Jersey Free Press in place of the Wacht am Hudson as an official paper, received Jan. 26, 1877, was taken from the table and ordered filed.

Petition of D. Langerwich for a reduction on taxes of 1876, on account of military exemption. Received and referred to the Committee on Taxes and Concurrent Resolutions.

By Mr. Sweeney:

Resolved, That the office of the Clerk to the City Comptroller be and is hereby declared vacant to take effect immediately.

By Mr. Sweeney:

Resolved, That William Stevens be and is hereby appointed as clerk to the City Comptroller at an annual salary of twelve hundred dollars, to take effect February 2, 1877.

By Mr. Pattberg:

Resolved, That a warrant be drawn upon the City Treasurer in favor of that officer for the sum of eight hundred and twenty-two dollars and fifty cents, to transfer that amount from general account to February, 1877, interest account.

The President having called for the yeas and nays on each of the above resolutions, they were adopted unanimously.

By Mr. Pattberg, and adopted:

Resolved, That the Board of Public Works be requested to send hereafter to this Board, with the concurrent resolutions ordering improvements the petition or petitions of the property owners requesting such improvements.

On motion of Mr. Sweeney the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Friday, February 9, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held February 2, 1877, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Edward Evans to have taxes adjusted and reduced on thirteen lots in block 501 sixth district. Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of C. Spengeman asking the Board to reconsider its action of last meeting taken in relation to money paid by him to the city on declaration of sale of lot 49, block 239, and that additional interest be allowed him. Received and ordered filed.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the National Banks at the close of business this day:

Balance credit tax account.....	\$101,441 48
" assessment account.....	6,933 79
" water account.....	19,327 58
" sinking fund account, 1873.....	13,970 58

Balance credit sinking fund account, 1876.....	40,714 00
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The City Comptroller reported the following receipts of the City Treasury, February 2d to 9th, both days included:

General tax account, total.....	\$11,017 78
Assessment account.....	1,163 45
Sinking fund, 1873.....	2,831 66
Sinking fund, 1876.....	3,409 52
Water account.....	5,055 59

Both received and ordered filed.

Communication from John H. Ward, Assessor, 3d District, stating that the amounts of reductions made by the Board of Commissioners of Appeal in cases of Taxation had been received and the contents noted on his field book.

Communication from A. A. Woodward, Assessor, 6th District, stating that the amounts of reductions made by the Board of Commissioners of Appeal in cases of taxation had been received and the contents noted on his field books. Both received and ordered filed.

OPINION OF CORPORATION COUNSEL.

Jersey City, Feb. 3, 1877.

In matter of petition of J. B. Vreeland for city to refund \$30 15.

To the Hon. the Board of Finance and Taxation of Jersey City:

Gentlemen:—Upon investigation of the facts connected with the claim of Mr. Vreeland for return of \$30 15, and interest, as set out in his petition, dated Jan. 22, 1877, I am satisfied that the city is not liable, I therefore recommend that the request be refused.

Respectfully submitted.

LEON ABBETT, C. C., J. C.

Received and ordered filed and the Clerk requested to notify Mr. Vreeland of the opinion given by the Corporation Counsel.

Concurrent resolution from the Board of Public Works, ordering paid certain claims; received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from the Board of Police Commissioners, requesting the transfer of \$474 17 from the salary account to the account of rent, board of prisoners and gas, of appropriations to said Board. Received and referred to the Committee on Finance.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on petition of N. Fountain, for the adoption of a new method of preventing forgery, adverse to granting the same. On motion, the report was received and the recommendation adopted.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution,

adopted by the Board of Public Works Jan. 30, 1877, to wit:

Resolved, That \$82 20 be paid to John Anness, for brooms, pails, spikes, &c., for street department; \$99 32 to H. K. Worthington, for machinery repairs and supplies; \$55 88 to W. H. Gedney, for one barrel of lard oil at high service work; \$91 42 to H. R. Worthington, for machinery repairs and supplies at Belleville water works; \$29 22 to Thomas Howe, for painting done at Jersey City pipe yard; \$450 11 to Wm. Runkle, for 80 lengths of 8-inch cast iron water pipe; \$5 50 to James H. Whyte, for one load of wood for office of Board of Public Works; \$1 70 to Hugh F. McDermott, for advertising corporation notices for the month of December, 1876, be and is hereby concurred in by the Board of Finance and Taxation.

On petition of Garret Vreeland to have have refunded money paid on lot 3, block 186, Academy street, purchased for unpaid taxes of 1868 recommending the adoption of the following resolutions.

Resolved, That the sum of \$41, with interest thereon from April 7, 1870, the date of sale to July 28, 1873, the date of redemption, viz: \$20 33, amounting in all to \$61 33 be paid to Garret Vreeland, to pay purchase money and interest thereon of lot 3, Academy street, block 186, brought by him at sale made by the former City of Bergen, April 7, 1870, for taxes of 1868. The warrant for said payment to be delivered to said Vreeland upon his surrendering to the City Clerk for cancellation the declaration of sale of said lot:

Resolved, That the City Treasurer be and he is hereby authorized to receive from John G. Wilsoo the sum of \$12 18, being difference between interest due and amount paid by him in redeeming lot 3, Academy street, block 186, from sale for taxes of 1868.

On petition of the Hudson Co. National Bank to have refunded money paid in error on five shares of bank stock, recommending the adoption of the following resolution.

Resolved, That a warrant be drawn on the City Treasurer in favor of The Hudson County National Bank for the sum of twelve dollars and ninety cents, being amount paid in error on five shares of bank stock held in the name of Mary Davidson.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The same Committee reported on the petition of D. Langerwick, recommending that the same be referred to the Corporation Counsel. On motion the report was received and the recommendation adopted.

The Committee on Salaries and Claims reported on claim of John A. Nugent, recommending the adoption of the following resolution:

Resolved, That the sum of seven dollars and twenty cents be paid to John A. Nugent for taking testimony in the suit of Edwards against The Mayor and Aldermen of Jersey City.

The President calling for the ayes and nays the report was received and the resolution adopted unanimously.

The same committee reported on petition of Samuel McBurney, recommending that the same be referred to the Corporation Counsel. On motion the report was received and the recommendation adopted.

The Committee on Printing, Stationery and Supplies reported on claim of Charles Scott, recommending the adoption of the following resolution:

Resolved, That the sum of seven dollars and fifty cents be paid to Charles Scott for carpenter work done in the offices of the Board of Finance and Taxation and the City Collector's.

On claim of McAvoy, recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and seventy-one dollars and forty-five cents be paid to McAvoy Bros., for stationery furnished City Collector, City Clerk, City Treasurer and City Comptroller.

On claim of B. Corduan, recommending the adoption of the following resolution:

Resolved, That the sum of three dollars and twenty-five cents be paid to B. Corduan for putting on latch and furnishing five keys for the office of the Board of Finance and Taxation.

On claim of The Argus, recommending the adoption of the following resolution:

Resolved, That the sum of seventeen dollars and fifty cents be paid to The Argus for printing corporation notices and manuals.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee of the Whole reported on claim of W. & J. Symes, recommending the adoption of the following resolution:

Resolved, That the sum of twelve dollars and thirty cents be paid to W. & J. Symes for meat furnished outdoor poor during the year 1875.

On claim of Cyrus Lawrence, recommending the adoption of the following resolution:

Resolved, That the sum of eighty dollars and twenty-five cents be paid to Cyrus Lawrence for groceries furnished out-door poor from Jan. 10th to April 1st, 1875.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

On motion the Board took a recess for fifteen minutes.

On re-assembling the Board took from the table the veto of his Honor the Mayor, of the resolution of Jan. 19, 1877, substituting "Die New Jersey Freie Presse," in place of "Die Wacht am Hudson," as one of the official newspapers of Jersey City.

By Mr. Pattberg—

Moved, That the resolution of Jan. 19, 1877, substituting "Die New Jersey Freie Presse" in place of "Die Wacht am Hudson," as one of the official newspapers of Jersey City, do now pass, notwithstanding the objections of his Honor the Mayor. The president declared the motion carried by the following:

Ayes—President Dronan, Mr. Pattberg and Mr. Van Reipen.

Nays—Mr. Smith and Mr. Sweeney.

Mr. Smith appealed from the decision of the chair.

The question of the appeal having been put the President declared that the chair was sustained by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Van Reipen.

Nays—Messrs. Smith and Sweeney.

Mr. Smith raised the following point of order:

That the vote of the President should not be taken on an appeal from his decision.

The President declared the point of order not well taken.

By Mr. Pattberg:

Resolved, That the resolution of this Board passed May 29, 1874, and which reads as follows:

Resolved, That the American Standard, the Evening Journal, Jersey City Herald and the Wacht am Hudson be and they are hereby designated as the official newspapers of the city for the publication of all legal notices required by the City Charter, the compensation to be at the following rates, viz: Fifty cents per folio for the first insertion and thirty cents per folio for each subsequent insertion, be and the same is hereby repealed and rescinded.

The President calling for the yeas and nays the resolution was declared adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Van Reipen.

Nays—Messrs. Smith and Sweeney.

By Mr. Pattberg:

Resolved, That The Argus, the Evening Journal, the Jersey City Herald and Die New Jersey Freie Presse be and they are hereby designated as the official newspapers of the city for the publication of all legal notices required by the City Charter, the compensation to be at the following rates, viz: Sixty cents per folio for the first insertion and forty cents per folio for each subsequent insertion.

Mr. Smith moved that the resolution be amended by substituting Die Wacht am Hudson in place of Die New Jersey Freie Presse.

The resolution as amended was declared lost by the following vote:

Ayes—Messrs. Smith and Sweeney.

Nays—President Drohan, Messrs. Pattberg and Van Reipen.

The original resolution was then put and declared adopted by the following vote:

Ayes—President Dronan, Messrs. Pattberg and Van Reipen.

Nays—Messrs. Smith and Sweeney.

By Mr. Van Reipen.

Resolved, That a warrant be drawn on the City Treasurer in favor of E. W. Kingsland, County Collector for the sum of fifteen thousand dollars on account of county tax for the year 1875.

By Mr. Van Reipen:

Resolved, That a warrant be drawn on the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of ten thousand dollars on account of state tax for the year 1875.

The President having called for the yeas and nays on each of the above resolutions they were adopted unanimously.

On motion the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Friday, February 16, 1877, at 7:30 o'clock, P. M.

Present—All the members.

On motion of Mr. Smith, the reading of the minutes of the last regular meeting held February 9, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petit on of Abram Collied to have refunded money twice paid for taxes on same property.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of John Hogan to have refunded money paid in error on account of assessment for the improvement of Newark avenue.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

Petition of Charles Snowden and Patrick McConville to have refunded money paid in error on taxes of lot 6, block 263.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

Communication from H. H. Farmer with invitation to the members of the Board to attend the seventh annual masquerade ball of the Charity Club to be held February 21st inst.

On motion the communication was received and the invitation accepted.

PRESENTATION OF CLAIMS.

Claim of William Whelan of \$48 for coal delivered at City Hall.

Received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Report of the Water Registrar of lists for measured water, placed in his hands for collection:

For month ending Dec. 1st, 1876.....	\$10,425 68
" " " Jan 1st, 1877.....	11,215 82
" " " and quarter ending Feb. 1st.	
1877.....	19,507 59

Total.....\$41,149 09

The City Treasurer reported the following balances in the National Banks at the close of business, Feb. 16, 1877:

Balance Credit Tax account.....	\$65,942 43
" " Assessment account.....	8,955 02
" " Water account.....	25,584 33
" " Sinking Fund, 1873.....	22,384 54
" " " " 1876.....	41,633 00

The City Comptroller reported the following receipts of the City Treasury Feb. 9 to 15, both days included:

General Tax Account, total.....	\$8,001 38
Assessment Account, total.....	2,057 76
Sinking Fund Account, 1873, total....	423 94
" " " 1876, total.....	1,902 32
Water Account, total.....	1,568 05

All received and ordered filed.
The Corporation Attorney returned the official bond of David A. Peloubet without his approval.

The communication was ordered filed and the clerk directed to notify Justice Peloubet of the same.

Communication from the Corporation Counsel, stating that the suit in the Court of Chancery between Henry Flaacke and Jersey City, came up for argument last term and a decision was rendered this term in favor of the city and the bill of the complainant dismissed by the Chancellor.

Opinion of the Corporation Counsel:

Jersey City, Feb. 16, 1877.

To the Honorable the Board of Finance and Taxation of Jersey City:

Gentlemen—I have examined the petition of Dietrich Sangerwisch, accompanied by a tax bill showing an unpaid tax on real estate owned by him. I can see no ground for any action on your part, and therefore recommend that you do not grant the prayer thereof.

Respectfully submitted.

LEON ABBETT, C. C., J. C.

Both received and ordered filed.

Resolution from the Board of Directors of Education requesting the transfer to the account of rents of that Board the sum of \$68 56, being rent collected for the use of building lately on the grounds of School No. 6.

Received and referred to the Committee on Finance.

Two concurrent resolutions from the Board of Public Works, one ordering paid certain claims, the other desiring the concurrence of this Board in the awarding of contract for furnishing 1,000 lengths of 6-inch cast iron water pipe to K. D. Wood & Co.

Both received and referred to the Committee on Taxes and Concurrent Resolutions.

Resolution from the Board of Public Works directing the Board of Finance and Taxation under the provision of the 1st section of the city charter to issue city bonds to an amount not to exceed \$50,000 for the purpose of defraying the costs of the following permanent improvements, to wit:

Deficiency on public school house No. 6.

" " " " No. 8.

" " " " engine house No. 12.

" " " " hook and ladder house No. 1.

Rebuilding public school house No. 7.

Said bonds to be in such sums and to run for such times not less than twenty years nor more than forty years from their date as the Board of Finance and Taxation shall direct, bearing interest not exceeding seven per centum per annum, and sold at not less than ninety-five per centum of their par value.

Received and referred to the Corporation Counsel.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on petition of Abram Colliard, recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and eighty-six dollars and ninety-seven cents be paid to Abram Collied to refund taxes of 1876, twice paid, January 6th and 9th, 1877, on lots numbered 34, 35, 36 and 87 in block 696, and lot 15, in block 639, as certified by the City Collector, the warrant to be delivered upon the making by the said Collector of a memorandum of this action upon the tax bills held by Mr. Collied.

On concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, Feb. 6, 1877, to wit:

Resolved, That \$43 96 be paid to A. D. Phillips for hay and feed for street department horses; \$20 to William Wilson for services as veterinary surgeon at street department stables month of Nov., 1876; \$20 to William Wilson for medical attendance at street department stables, month of Dec., 1876; \$16 40 to Bartholomew Agia for paving blocks, &c., for street department; \$315 44 to George F. Sanford for repairing house at Belleville water works; \$88 to E. H. Smith for painting fences at Belleville water works; \$65 58 to W. A. Gedney for castor and sperm oil at Belleville water works; \$241 25 to John Carey for frames and covers for pipe yard; \$2 35 to James M. Savage for plumbing work on Newark avenue; \$27 37 to James M. Savage for plumbing work at pipe yard; \$3 89 to James M. Savage, for plumbing work on Grand street; \$2 48 to James M. Savage, for plumbing work on Newark avenue; \$7 30 to James M. Savage, for plumbing work at Second National Bank, setting metres; \$3 58 to James M. Savage, for plumbing work at Black Bridge; \$5 10 to Cockkendall Bros. for brooms, brushes, &c., be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on claim of William Whelan, recommending the adoption of the following resolution:

Resolved, That the sum of \$48 be paid to William Whelan, for ten tons of egg and chestnut coal, delivered at the City Hall.

The President calling for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

On motion of Mr. Smith, the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

On motion of Mr. Smith the reading of the minutes of the last regular meeting was dispensed with, and they were approved as printed.

Claim of The Argus of \$32 for printing manuals, pages 78 to 94, received and referred to Committee on Printing, Stationery and Supplies.

JOHN T. VAN CLEEF, Clerk.

The President having called for the ayes and nays on the each of the above resolutions, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Van Heusen;

Resolved, That the Committee on Finance of the Board of Finance and Taxation be and is hereby authorized to borrow from the Commissioners of the Sinking Fund the sum of (\$30,000) thirty thousand dollars in anticipation of the

collection of taxes and assessments to be taken from the account of said fund for 1876; and that a bond or bonds be issued by the Mayor and City Clerk or the city seal in favor of said Commissioners payable on demand with interest at the rate of seven per centum per annum. The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

On motion of Mr. Pattberg the Board adjourned.

JOHN T. VAN CLEE, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Friday, March 9, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting, held March 2, 1877, were dispensed with, and they were approved as printed.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the National Banks at the close of business, March 9, 1877:

Balance credit tax account.....	\$17,426 77
" assessment account.....	12,177 27
" water account.....	16,954 83
" sinking fund ac- count, 1873.....	23,150 50
Balance credit sinking fund ac- count, 1876.....	44,158 25
Received and ordered filed	
The City Comptroller reported the following receipts of the City Treasury March 2d to 8th, both days included:	
General tax account, total.....	\$3,307 37
Assessment account, total.....	1,866 96
Sinking fund account 1873; total.....	167 73
" 1876, total.....	163 00
Water account, total.....	3,402 09
Received and ordered filed.	

Two concurrent resolutions were received from the Board of Public Works, one in reference to the construction of a sewer in Bergen and Sipp avenues, the other ordering paid certain claims. They were both referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution adopted by the Board of Public Works February 27th, 1877, to wit:

Resolved, That \$15.50 be paid to C. A. Woolsey for picks, scoops, shovels, etc., for street Department; \$3.70 to Hugh McRoberts for lime and cement for Street Department; \$20.40 to Michael Shannon for paving blocks for Street Department; \$37.52 to Hewes & Phillips for supplies to machinery at Belleville; \$35.10 to C. A. Woolsey for bar iron, files, etc., for Belleville water works; \$176.40 to Michael Shannon for excavating rock for laying water pipe in Van Wagener avenue: \$6 75 to Hugh McRoberts for 5 bbs. of cement; \$23 36 to C. A. Woolsey for pick handles, jute packing, etc., for pipe yard; \$141 93 to H. McFadden for salt hay for packing meters; \$242 58 to A. C. Carman for carpenter work at engine house, Bright street, and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution, adopted by the Board of Public Works, February 23, 1877, to wit:

Resolved, That \$37 10 be paid to Muldoon & Harrison for repairing carts; \$111 25 to Warner & Carscallen for feed for Street Department horses from Dec. 8th, 1876 to Jan. 31st, 1877 \$55 40 to James Hetherington for feed for Street Department horses for month of January, 1877; \$39 62 to W. A. Gedney for two barrels

of kerosene oil; \$36 68 to Warner & Carscallen for feed for pipe yard; \$380 to R. D. Wood & Co., for ten fire hydrants; \$16 75 to J. C. Lawrence for repairing harness; \$38 55 to John Carey for iron pipes and bends for pipe yard; \$30 42 to John M. Hughes for repairing engine house in Bright street; \$64 61 to New Jersey Ice Co. for ice for office of Board of Public Works, from May 1st to Nov. 1st, 1877, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions were adopted unanimously.

The same committee reported on petition of Charles Snowden and Patrick McConville to have refunded money paid in error on taxes, lot 6, block 263, from 1869 to 1873, inclusive, adverse to granting the prayer of the petitioner.

The report was received and the recommendation adopted.

The same committee reported on petition of Edward Evans to have taxes reduced adverse to granting the prayer of the petitioner in as much as the Board of Commissioners of Appeals was the proper board to adjust the matter.

The report was received and the recommendations adopted.

The Committee on Salaries and Claims reported on the claim of Hugh F. McDermott for \$250 for publishing minutes of all the Boards for the month of January, 1877, adverse to the payment of said claim.

The Committee on Printing, Stationery and Supplies reported on claim of The Argus recommending the adoption of the following resolution:

Resolved, That the sum of thirty-two dollars be paid to The Argus for Printing manual pages 73 to 94, inclusive.

On claim of Pangborn, Dunning & Dear, recommending the adoption of the following resolution:

Resolved, That the sum of thirty-one dollars and twenty cents be paid to Pangborn, Dunning & Dear for publishing corporation notices to taxpayers.

On claim of the Argus recommending the adoption of the following resolution:

Resolved, That the sum of thirty-six dollars and fifty cents be paid to the Argus for publishing corporation notices Jan. 2d to February 25th, 1877.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Sweeney:

Resolved, That when this Board adjourns it be to meet on Thursday, the 15th day of March inst., at half-past seven o'clock p. m., and that hereafter the regular meetings of this Board shall be held on Thursday evenings at half-past seven o'clock p. m.

The President having called for the ayes and nays on the above resolution, it was adopted unanimously.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, March 15, 1877, at 7:30 o'clock, P. M.

Present—Messrs. Pattberg, Smith, Sweeney and Van Reipen.

Absent—President Drohan.

In the absence of the President the clerk called the Board to order.

On motion of Mr. Pattberg, Mr. Van Reipen was elected President pro tem.

On motion of Mr. Smith, the reading of the minutes of the last regular meeting, held March 9, 1877, was dispensed with and they were approved as printed.

PRESENTATION OF CLAIMS.

Claim of Hugh F. McDermott of \$250 for publishing the minutes of all the Boards for month of February, 1877.

Received and referred to the Committee on Salaries and Claims.

Claim of Randolph & Talcott, Attorneys of Mary E. Hoe, of \$22 07, taxed costs in certiorari case against the Mayor and Aldermen of Jersey City.

Claim of William Brinkerhoff, Attorney for Peter Henderson, of \$46 83, taxed costs in certiorari case against the Mayor and Aldermen of Jersey City.

Both received and referred to the Corporation Attorney.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the National Banks at the close of business March 15, 1877:

Balance Credit Tax account.....	\$35,774 32
" " Assessment account..	13,197 72
" " Water account.....	18,493 86
" " Sinking Fund, 1873	22,851 03
" " " 1876.....	14,870 61

The City Comptroller reported the following receipts of the City Treasury, March 9 to 14, both days included:

General Tax Account, total	\$6,969 28
Assessment Account.....	1,288 33
Sinking Fund Account, 1873	757 04
" " " 1876.....	708 70
Water Account.....	4,170 67

Both received and ordered filed.

Requisition from John E. Scott, City Clerk, asking the Board to furnish 1,500 redemption certificates and one warrant book for use in his office.

Received and referred to the Committee on Printing, Stationery and Supplies with power.

Petition of residents and taxpayers of the First Aldermanic District asking the reappointment of W. B. Shafer as Assessor of said District.

Received and laid on the table.

Resolution from the Board of Public Works requesting the transfer of \$200, the unexpended balance remaining to the Committee on Public Buildings and Grounds for the year ending Nov. 30, 1876, to the credit of the account of salaries and office expenses of said Board.

Received and referred to the Committee on Finance to be reported upon at this meeting.

Concurrent resolutions from the Board of Public Works in reference to the necessary appropriations needed for incidental expenses for the three months commencing March 1, 1877.

Received and referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works ordering paid certain claims.

Received and referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported an opinion of Judge Manning M. Kaapp in reference to the claim of Jno. W. Baker vs. The Mayor and Aldermen of Jersey City that a judgment had been entered in the New Jersey Supreme Court in favor of John W. Baker, who sues for the use and benefit of Thomas E. Bray vs. The Mayor and Aldermen of Jersey City, and recommended the adoption of the following resolution:

Resolved, That the judgment entered in the New Jersey Supreme Court in favor of John W. Baker, who sues for the use and benefit of Thomas E. Bray vs. The Mayor and Aldermen of Jersey City, be paid under and by virtue of an act entitled "An act concerning the payment of judgments against any city," approved March 8, 1877. And that a warrant be drawn in favor of Linn & Babbitt, attorneys of said John W. Baker, for the sum of \$12,948 28, with interest thereon from February 27, 1877, the time of entering said judgment until paid, which shall be in full satisfaction for said judgment entered as aforesaid. The warrant to be delivered on the filing of a proper satisfaction piece with the City Clerk signed and executed by the said plaintiff or his attorneys, and to be approved by the Corporation Attorney.

The President pro tem. having called for the ayes and nays on the above resolution, the report was received and the resolution adopted unanimously:

On motion of Mr. Smith, the Board took a recess for five minutes.

On reassembling, the Committee on Finance reported on resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the sum of two hundred dollars (\$200) be transferred from the unexpended balance remaining of the appropriation to the Committee on Public Buildings and Grounds, for the year ending Nov. 30, 1876, to the credit of the account of salaries and office expenses of the Board of Public Works.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

The Corporation Counsel reported the bond of Charles Fincke with Jos. F. Randolph as surety for \$100, approving the same as to legal form, and in connection therewith Mr. Smith offered the following resolution:

Resolved, That the sum of thirty-one dollars and forty-eight cents be paid to J. F. Randolph, attorney for Charles Fincke, to refund purchase money and interest thereon, on sale of lots 268 and 269, block 45, on Grand street, bought by said Fincke about the year 1853, at sale made by the city for unpaid taxes of the year 1851, the same having been redeemed Dec. 18, 1873; the warrant for said payment to be delivered to said J. F. Randolph, attorney, upon the filing with the City Clerk the bond of indemnity reported by the Corporation Counsel to this Board, the said Charles Fincke having lost the declaration of sale for said lots.

On motion of Mr. Pattberg, the Board adjourned.

JOHN T. VAN CLEEF Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Friday, March 22, 1877, at 7:30 o'clock p. m.

Present—All the members.

On motion of Mr. Pattberg, the reading of the minutes of the last regular meeting, held March 15, 1877, were dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of numerous taxpayers and residents of the Fourth district for the reappointment of John M. Van Tassel as Assessor of said district.

Petition of Archibald White for the appointment of Assessor of Third district.

Petition of Smith Mead, signed by numerous taxpayers and residents of the First district, for his appointment as Assessor of said district.

Petition of numerous taxpayers of the Sixth district for the appointment of John C. Westervelt as Assessor as said district.

Petition of Samuel Brigard and several taxpayers and residents of the Fifth district, for his appointment of Assessor of said district.

Petition of John M. Park, signed by several taxpayers and residents, for his appointment as Assessor of the Fifth district.

Petition of several taxpayers and residents of the Second district for the appointment of O. A. Howe as Assessor of said district.

On motion, all the above petitions were laid on the table.

Communication from George McLaughlin, stating that Commissioner Halsted of the Board of Public Works requested him to furnish said Board a proposal for rates of insurance on public schools, the proposal was furnished, and the insurance was offered on brick school houses for 37½ cents, but the remaining gentlemen of the Board of Public Works ignored the bid, and gave the insurance to Mr. Jenne, of the Hudson Insurance Company, at 40 cents. Received and referred to the Committee on Finance.

Petition of George Beck for re-appointment as Assessor of the Second District, signed by numerous taxpayers. Received and laid on the table.

Petition of Charles B. Hall, stating that the Union Dime Savings Institution is the holder of a registered bond of \$100,000, issued by the city of Bergen, and that he intends purchasing the same, and as bonds of so large a denomination are unwieldy as collateral he desires to have said bond divided into fractional bonds of a lower denomination. Petitioner requests that said bond of \$100,000 be divided into 100 bonds of \$1,000 each, to be coupon bonds, to bear 7 per cent interest, payable at the same time as said bond of \$100,000. The petitioner offers to pay the entire cost of preparing and issuing fractional bonds and all charges incident to transfer, and offers to surrender said bond of \$100,000 when the 100 bonds asked for are issued. Received and referred to the Committee on Finance.

PRESENTATION OF CLAIMS.

Claim of Collins & Corbin of \$465.77, taxed cost in certiorari cases against the Mayor and Aldermen of Jersey City; claim of Wm. Brinkerhoff of \$48.41 for taxed cost in certiorari cases vs. the Mayor and Aldermen of Jersey City; claim of Wm. Brinkerhoff, Attorney, \$34.43, \$22.07, taxed cost in certiorari vs. the Mayor and Aldermen of Jersey City, all referred to the Committee on Taxes and Concurrent Resolutions.

Claim of the New Jersey Free Press of \$15, for printing Corporation notices; claim of John A. Nugent of \$15.80, for taking testimony in the case of John S. Edwards vs. the Mayor and Aldermen of Jersey City, both referred to the Committee on Salaries and Claims.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the National Banks at the close of business, March 22d, 1877:

Balance credit tax account.....	\$43,077 41
" " assessment account.....	14,138 12
" " water account.....	23,782 98
" " sinking fund account, 1873.....	23,007 01
Balance credit sinking fund account, 1876.....	15,609 40

The City Comptroller reported the following receipts of the City Treasury, March 15 to 22, both days included:

General tax account, total.....	\$39,134 89
Assessment account, total.....	856 63
Sinking fund account 1873; total.....	182 48
" " " 1876, total.....	6,168 29

Both received and ordered filed.

The City Collector presented a requisition for stationery. The City Clerk presented a requisition for warrant books. The City Treasurer presented a requisition for account books and stationery, intimating that a new carpet would be acceptable. All received and referred to the Committee on Stationery and Supplies with power.

The Corporation Attorney reported the claim of William Brinkerhoff, attorney, of \$46 83 for costs in case of Peter Henderson against the Mayor and Aldermen of Jersey City, recommending payment. Referred to the Committee on Taxes and Concurrent Resolutions.

Three concurrent resolutions from the Board of Public Works, one in reference to awarding the contract for rebuilding engine house No. 7 to John G. Smith, the other two ordering paid certain claims. All referred to the Committee on Taxes and Concurrent Resolutions.

REPORTS OF STANDING COMMITTEES.

The Committee on Taxes and Concurrent Resolutions reported on concurrent resolution from the Board of Public Works relative to the construction of a sewer in Bergen and Sipp avenues.

On motion of Mr. Smith parties opposed to the construction of said sewer and parties in favor of said construction were allowed the privilege to be heard, those opposed were heard first, those in favor were represented by E. S. Coles, who was next heard.

The subject matter contained in the concurrent resolution was on motion of Mr. Smith referred to the Corporation Counsel for his opinion.

The same committee reported on claim of William Brinkerhoff for taxed cost in the case of Peter Henderson vs. the Mayor and Aldermen of Jersey City, recommending the adoption of the following resolution:

Resolved, That a warrant be drawn on the City Treasurer in favor of Wm. Brinkerhoff, Attorney, for the sum of forty-six dollars and eighty-three cents, being taxed costs in the case of Peter Henderson vs. the Mayor and Aldermen of Jersey City on opening of judgment.

The President having called for the ayes and nays the report was received and the resolution adopted.

The same committee reported on concurrent resolution from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That so much of the following resolution adopted by the Board of Public Works March 13, 1877, to wit:

Resolved, That \$81.25 be paid to John Doyle for shoeing street department horses for January and February, 1877; \$1.20 to John Connon for sharpening picks; \$19.10 to Dodge, Meigs & Co., for spruce plank, street department; \$20 to William Wilson for medical attendance on street department horses for the month of February, 1877; \$55.11 to James Hetherington for hay and feed for street department horses; \$4.60 to C. H. McArty for 1 ton of egg coal; \$104 40 to Adolph Luck for carting sewer stuff for the month of February, 1877; \$75 to Francis G. Grant for services as Commissioner of Assessments; \$75 to Garret Vreeland, Jr., for services as Commissioner of Assessments; \$75 to Daniel E. Soulé for services as Commissioner of Assessments; \$23 35 to A. D. Phillips for hay and feed for street department horses for month of February, 1877; \$3 50 to P. S. Demarest for repairing maps in engineering department; \$293 51 to McFarland & McIlraby for grate bars for Belleville water works; \$387 27 to William Rumble for 80 lengths of 6-inch cast iron water pipes; \$101 70 to Michael Shannon for excavating rock for laying water pipe; \$287 08 to Thomas Scriven for plumbing and tile work at engine house in Bright street; \$193 60 to Pangborn, Dunning & Dear for corporation printing and advertising from Dec. 4th, 1876, to Feb. 10th,

1877; \$82 90 to The Argus for corporation printing and advertising from Jan. 19th, to Feb. 16th, 1877; \$3 to Samuel Hetherington for plumbing at public dock foot of Morgan street, be and is hereby concurred in by the Board of Finance and Taxation.

On concurrent resolution from the Board of Public Works, the same committee reported recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works March 6th, 1877, to wit:

Resolved, That \$12 50 be paid to Jersey City Gaslight Company, for gas consumed at stables in Wayne street; \$109 60 to Daniel Davis for two barrels of cylinder oil for Belleville water works; \$72 to Henry C. Hutton, for trucking water pipe to Belleville, etc.; \$3 60 to McNabb & Harlin Mfg Co., for one water gauge; \$30 18 to Reddy Roofing Co., for felt for roofing at Belleville water works; \$9 60 to C. A. Johnson, for tin work at pipe yard; \$50 35 to C. A. Johnson, for repairing roof of engine house in Bright street; \$28 80 to H. O. Roenkrans for six tons coal for Board of Works office, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The same committee reported on the resolution from the Board of Public Works adopted February 27, 1877, in reference to the employment of three persons to assist the water registrar for the coming year, recommending the adoption of the following resolution:

Resolved, That Walter KISSAM, assistant in the Comptroller's office, and D. F. Jeffreys and Louis E. Smith, assistants in the Collector's office, be and are hereby transferred from their several departments to the Water department of the Board of Public Works, until otherwise directed by the President of this Board, and subject to the rules and regulations of the Board of Public Works.

On motion the report was received and the resolution adopted unanimously:

The Committee on Salaries and Claims reported on the claim of Hugh F. McDermott, of \$250, for printing the minutes of all the Boards for the month of February, 1877, adverse to the payment of the same.

On motion the report was received and the recommendation adopted.

MISCELLANEOUS BUSINESS.

On motion of Mr. Smith the Board took a recess of ten minutes. On reassembling the following resolution was offered by Mr. Smith and adopted:

Resolved, That the Corporation Counsel be requested to give his opinion as to whether this Board has any authority to issue bonds and apply the proceeds to the building of school and engine houses.

By Mr. Van Reipen:

Resolved, That a warrant be ordered drawn

upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of one hundred and nineteen thousand five hundred and fourteen dollars and thirteen cents, (\$119,514 13) for State school tax of 1876-7.

By Mr. Van Reipen:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of thirty thousand dollars (\$30,000) on account of county tax of 1876-7.

By Mr. Van Reipen:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of E. W. Kingsland, County Collector, for the sum of five thousand dollars (\$5,000) on account of State tax 1876-7.

By Mr. Van Reipen:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for one \$2-100 dollars to transfer that amount from general account to interest account of December, 1875.

By Mr. Van Reipen:

Resolved, That a warrant be ordered drawn upon the City Treasurer in favor of that officer for the sum of twenty-three \$1-100 dollars to transfer that amount from general account to interest account of March, 1876.

By Mr. Van Reipen:

Whereas a certain requisition dated Nov. 1st, 1876, bearing the signatures of the City Comptroller and City Treasurer, and payable to the order of Harriet S. Wilkinson, for the sum of seven hundred dollars be for interest due to her on registered bonds of the Mayor and Aldermen of Jersey City was forwarded by mail addressed to the said Harriet S. Wilkinson, care of Caleb S. Green, and which as she alleges has not been received by her therefore:

Resolved, That the City Comptroller and City Treasurer be and they are hereby authorized to sign and make payable a duplicate requisition for a like amount of seven hundred dollars payable to the order of said Harriet S. Wilkinson, dated November 1st, 1876, provided a bond signed by her and in the hands of the Clerk of this Board indemnifying the city against loss shall be approved by the Corporation Counsel and filed with the City Comptroller.

The President having called for the ayes and nays on each of the above six resolutions, they were adopted unanimously.

By Mr. Pattberg:

Resolved, That a committee of three be appointed to investigate the charges and intimations of irregularities made by one of our daily newspapers concerning the claims for stationery presented to this Board by McAvoy Bros., and ordered paid by this Board on reports of the Committee on Printing, Stationery and Supplies.

The President having called for the ayes and nays the resolution was adopted unanimously.

The President appointed Messrs. Pattberg, Van Reipen and Smith as such committee.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Thursday, March 29, 1877, at 7:30 o'clock, P. M.

Present—All the members.

On motion of Mr. Sweeney the reading of the minutes of the last regular meeting, was dispensed with and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from Jacob Perrine asking to be re-appointed Assessor of the Fifth District.

Received and laid on the table.

Communication from Peter N. Horsley, asking to be appointed assessor of the Fifth District.

Received and laid on the table.

PRESENTATION OF CLAIMS.

Claim of the Argus, of \$32.50 for advertising and printing manuals. Received and referred to the Committee on Printing, Stationery and Supplies.

The judgement claim of John Hughes against the Mayor and Aldermen of Jersey City for \$2,017 43 presented by Scudder & Vredenburg, attorneys, received and referred to the Corporation Council.

OFFICIAL COMMUNICATIONS.

The City Treasurer reported the following balances in the National Banks at the close of business this day.

Balance Credit Tax account.....	\$40,126 39
" " Assessment account.....	15,136 99
" " Water account.....	25,264 21
" " Sinking Fund, account, 1873.....	23,049 51
Sinking Fund, 1876.....	15,702 72

Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasurer, March 22 to 28, both days included:

General Tax Account, total	\$3,448 09
Assessment Account, total	1,156 20
Sinking Fund Account, 1873, total....	42 50
Water Account, total.....	1,693 79

Received and ordered filed.

Petition of John D. Heins to be appointed Assessor of the Sixth District.

Received and laid on the table.

OPINION OF CORPORATION COUNSEL.

Jersey City, March 27, 1877.

To the Hon. the Board of Finance and Taxation:

Gentlemen:—In reply to your request for my opinion as to whether this Board has any authority to issue bonds and apply the proceeds to the building of schools and engine houses, I would state: That chapter 121, of the laws of 1877, a further act concerning cities, approved March 9th, 1877, in section 1, provides: That in all cases where school houses or engine houses in any cities have been heretofore built (that is before March 9th, 1877) and no appropriation is in existence to pay for the same, the cost of such buildings shall be borne by the city at large and paid by general tax. Under the second section of the said act your Board might, at the request of the Board of Public Works, issue bonds and sell the same to defray the cost of the erection of said school houses and engine houses built, or in the process of construction March 9th, 1877, when there was no appropriation in existence to pay for the same. As it has been suggested that you might issue bonds under section 71 of the charter for the purpose of building school houses and engine houses I have examined said section carefully, but find no authority therein that will warrant you in incurring debts for these purposes, there being no appropriation to pay for the same.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

Received and ordered filed.

Opinion of Corporation Counsel in regard to the sewer in Bergen and Sipp avenues:

JERSEY CITY, March 27th, 1877.

To the Hon. Board of Finance and Taxation of Jersey City:

Gentlemen—I have examined the proceedings in the office of the Board of Public Works in

reference to the construction of a sewer in Bergen and Sipp avenues, and from these proceedings and the statement of the Board, that the notice of hearing has been duly published in the four official newspapers, I do not find any legal reason existing that would prevent you from concurring in the resolution of the Board of Public Works, passed March 6th, 1877. All the provisions of the charter in this matter seemed to have been complied with up to the present time so far as I can ascertain by investigation. The question is now one addressed to your judgment as to the propriety of acceding to the petition of the property owners on these avenues, I return herewith the resolution sent to me for my opinion.

Respectfully submitted,

LEON ABBETT, Corporation Counsel.

The concurrent resolution in reference to said sewer was received with the opinion, and the whole matter was on motion laid upon the table for further consideration.

Resolution from the Board of Aldermen requesting this Board to make an appropriation to defray expenses which may be incurred by the Committee on Streets of the Board of Aldermen in removing rotten trees and telegraph poles in the corporate limit. Received and referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works ordering paid certain claims. Received and referred to the Committee on Taxes and concurrent resolutions.

REPORTS OF STANDING COMMITTEES.

Committee on Taxes and Concurrent Resolutions reported verbally on claim of Gilbert Caswell to have refunded interest money, claim to have been paid twice.

The Committee, through its chairman, reported that a communication had been received from the Corporation Counsel in regard to the matter, in which the Counsel stated that said Gilbert Caswell might have an equitable claim, but not a legal one; that he could not see that the Board had any right to grant his petition.

Mr. Smith, chairman of said committee, in order to place the matter before the Board moved that the prayer of the petitioner be not granted.

The motion was unanimously adopted and the Clerk requested to acquaint Mr. Caswell of the action of the Board.

The same committee reported on the concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That so much of a former resolution adopted by the Board of Public Works, March 13th, 1877, to wit:

Resolved, That \$47.81 be paid to Manufacturers' Insurance Company for insurance on High Service Water Works, Belleville; \$47.81 to The Relief Insurance Company for insurance at Belleville; \$55.88 to Hudson Insurance Company for insurance on Public Buildings, Jersey City; \$40 to the Clinton Fire Insurance Company for insurance on School Houses 5 and 12; \$117.50 to Germania Fire Insurance Company of Elizabeth, insurance on Schools 5, 6, 13 and 14; \$288 to Woodward and Sherwood, insurance on Schools 2, 4, 5, 6, 12 and 20; \$184 to the Jersey City Insurance Company, for insurance on Schools 1, 2, 4, 5, 6, 8, 11, 12 and 14; \$256.89 to State Insurance Company, for insurance on Schools 1, 5, 9, 12, 14, 16, 20, be and is hereby concurred in by the Board of Finance and Taxation. The President calling for the yeas and nays the report was received and the resolution adopted unanimously.

Committee on Finance reported on a communication from George McLaughlin concerning his bid for insurance that said McLaughlin's bid of \$37 50 was not received by the Committee on Public Buildings and Grounds of the Board of Public Works until it was too late for the committee to entertain it, inasmuch as the insurance had been given to Mr. Jenne at \$40. The report of the committee was adopted unanimously.

Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolutions:

Resolved, That the following resolution, adopted by the Board of Public Works March 10th, 1877, to wit:

Resolved, That \$81.20 be paid to John A. Souker for sand for street department; \$14.50 to C. A. Woolsey for shovels and hoes for street department; \$41.30 to John V. O'Conor for repairing sewer corner of Bay and Warren street; \$308 to H. A. Vanderbeek for railing around stand, pipe yard at Belleville water works; \$284.13 to Wm. Robertson for building enclosure around stand at high service works; \$1.45 to M. Abernethy for chloride of zinc, etc.; \$14.56 to C. A. Woolsey for kerosene oil lamp chimneys, etc.; \$16.75 to Knowles Steam Pump Works for rubber valves and spring; \$36.75 to Henry O'Neill for mason work and materials at Belleville water works; \$19.24 to Henry O'Neill for yellow pine timber at Belleville water works; \$211.69 to J. F. McCoy for pig lead for pipe yard; \$6.01 to C. A. Woolsey for nails, etc., at pipe yard; \$284 to William Stevens for twelve fire hydrants; \$109.05 to John W. Harrison for stationery, books and blanks; \$15 to the Hudson Insurance Co., for insurance on buildings Nos. 160 and 562 Passaic avenue; \$3 to P. H. Hanley, for two leather dusters for office of Board of Public Works; \$327.35 to Thomas Scriven for plumbing work at old Hose House in Bright street; \$16 to Adolph Luck, for cleaning water closet at the old House in Bright street; \$96.88 to A. C. Jarman, for carpenter work at hose house in Bright street; \$42.40 to Thomas Howe for painting at house in Bright street; \$169.02 to Thomas Howe for painting at hose house in Bright street; \$6.35 to Coykendall Bros., for brooms, matches, etc., for office of the Board of Public Works; \$117.10 to John W. Harrison for stationery for office of the Board of Public Works, be and is hereby concurred in by the Board of Finance and Taxation.

Resolved, That the following resolution adopted by the Board of Public Works, March 3th, 1877, to wit:

Resolved, That for the purpose of carrying out the provisions of the city charter and discharging the duties of the Board of Public Works dependent on the several committees hereof, said committees by and with the concurrence of the Board of Finance and Taxation be and are hereby authorized to spend for the three months next ensuing for incidental and other matters not heretofore concurred in and an amount of money not exceeding the several amounts set opposite each committee viz:

Street and sewers.....	\$15,000
Reconstruction of Newark avenue from Warren to Henderson street and other streets.....	3,000
Pumping and reservoirs.....	3,500
Extensions and Distributions.....	3,000
Public Buildings and grounds.....	3,500
Water rates and assessments.....	2,000
Railroads, wharves, piers and bridges....	500
Printing and stationery.....	500

\$1,000

Be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the yeas and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The same committee reported on certiorari suits, recommending the adoption of the following resolutions:

Resolved, That a warrant be drawn on the City Treasurer in favor of William Brinkerhoff, attorney, for the sum of (\$2.84) eighty-two dollars and eighty-four cents, being amount of tax cost in two certiorari cases against the Mayor and Aldermen of Jersey City and the State John Anderson, et al and the State, Alexander Bonelli, et al.

Resolved, That a warrant be drawn on the City Treasurer in favor of Collins & Corbin, attorneys, for the sum of four hundred and sixty-seven dollars and seventy-seven cents, (\$467.77) being amount of tax cost in twenty-one different certiorari suits against the Mayor and Aldermen of Jersey City,

Resolved, That a warrant be drawn on the City Treasurer in favor of Randolph & Talcott

for the sum of twenty-two dollars and seven cents, (\$22.07) being amount of taxed cost in certiorari cases, the State, Mary E. Hoe vs. the Mayor and Aldermen of Jersey City.

The President having called for the yeas and nays on each of the above resolutions, the reports were received and the resolutions adopted unanimously.

The Committee on Salaries and Claims reported two salary lists recommending the adoption of the following resolutions:

Resolved, That warrants be ordered drawn for the payment of salaries for the month of March, 1877, when due: Charles Siedler, Mayor, \$66.66; Thomas Earle, City Treasurer, \$250; Samuel C. Nelson, Comptroller, \$250; Leon Abbott, Corporation Counsel, \$416.66; Henry Traphagen (Corporation Attorney, \$291.66; William Stevens, Clerk to Comptroller, \$100; Isaac Morrow, Jr., Clerk to Treasurer, \$11; John T. Van Cleef, clerk to Board of Finance and Taxation, \$100; clerks to Collector—Andrew D. Whyte, \$125; James T. Grady, \$80; S. D. Dickinson, \$80; John Cresch, \$80; Walter Klam, \$80; Seneca Barker, \$80; L. E. Smith, \$80; John F. Kaylar, \$80; C. T. Jeffreys, \$80; James S. Browning, messenger, \$50; Jacob Emery, tax bill distributor, 27 days at \$3.81; F. C. Wolcott, Clerk to Police Court, \$75; Clerks to City Clerk—Thomas K. Halstead, \$100; N. E. Fuery, \$83.33; A. L. Sear, \$83.33; Assessors—1st district, W. B. Shaeffer, \$125; 2d, George Beck, \$125; 3d, John H. Ward, \$125; 4th, J. M. Van Tassel, \$125; 5th, Jacob Perrine, \$125; 6th, A. A. Woodward, \$125; printing minutes, the Argus, \$250; the Evening Journal, \$250; cleaning rooms, and Norton, cleaning City Hall, \$36; Bridget Parker, \$33.

Resolved, That warrants be drawn on the City Treasurer for the payment of salaries of the members of the Board of Finance and Taxation for three months last past, viz: M. of Drohan, President, \$125; Henry Patberg, \$125; Simeon H. Smith, \$125; Jeremiah Sweeney, \$125; G. D. Van Reipen, \$125.

The President having called for the yeas and nays on each of the above resolutions, they were adopted unanimously.

The same committee reported on claim of John A. Nugent, recommending the adoption of the following resolution:

Resolved, That the sum of fifteen \$0-100 dollars be paid to J. A. Nugent for taking testimony in the case of John S. Edwards vs. The Mayor and Aldermen of Jersey City.

The President having called for the yeas and nays the reports were received and the resolution adopted unanimously.

MISCELLANEOUS BUSINESS.

By Mr. Van Reipen: Resolved, That warrants be ordered drawn on the City Treasurer in favor of that officer for the following amounts to be deposited in the Hudson County National bank to the credit of interest account of April, 1877:

On general account.....	\$19,667 50
On assessment account.....	17,189 00
On water account.....	28,000 00

By Mr. Van Reipen: Resolved, That a warrant be ordered drawn on the City Treasurer in favor of that officer for the sum of fifteen thousand dollars to transfer that sum from general account to water account to return a part of loan.

By Mr. Van Reipen: Resolved, That a warrant be ordered drawn on the City Treasurer in favor of that officer for three thousand dollars to transfer that sum from general account to assessment account as a loan.

The President having called for the yeas and nays on each of the above resolutions they were adopted unanimously.

By Mr. Smith: Resolved, That the resolution adopted February 4, 1875, to pay Charles Fincke certain moneys in redemption of property bought by him for taxes of 1851 and 1853, be rescinded and that the warrant drawn thereunder be cancelled by said officer.

The resolution was unanimously adopted.

Mr. Smith moved to take from the table the concurrent resolution and opinion of Corporation Counsel in reference to the proposed sewer in Bergen and Sipp avenues. Parties were allowed the privilege of the floor to speak for and against the construction of said sewer.

By Mr. Smith: Resolved, That the following resolution adopted by the Board of Public Works March 6th. 1877. to wit:

Whereas, This Board has heard all parties that have appeared relative to the construction of a sewer in Bergen and Sipp avenues, commencing at the southwest corner of Sipp avenue and Jones street and running through Sipp avenue to Bergen avenue to and connecting with the sewer in Montgomery street with all necessary manholes and receiving basins; and

Whereas, Objections were received in writing from Wm. Gemmel and others against building of said sewer; and

Whereas, In the opinion of this Board said objections were insufficient; therefore

Resolved, That by and with the concurrence of the Board of Finance and Taxation said sewer be constructed in accordance with the plan of sewerage, and that the Commissioners of Assessments, with the aid of Bureau of Surveys, make a report to this Board an estimate of the quantity and kind of excavation and

filling of the amount of work to be done and materials to be furnished for the making and completion of said work, and that upon the filing of said report the clerk of this Board shall advertise in the manner provided by law for proposals for doing such work and furnishing such materials to be and is hereby concurred in by the Board of Finance and Taxation.

Mr. Van Reipen moved to table the resolution.

The motion was lost by the following vote:

Ayes—Messrs Van Reipen and Sweeney.

Nays—President Drohan, Messrs. Pattberg and Smith.

The resolution of Mr. Smith to concur in the resolution from the Board of Public Works was then put and adopted by the following vote:

Ayes—President Drohan, Messrs. Pattberg and Smith.

Nays—Messrs Sweeney and Van Reipen.

On motion of Mr. Smith the Board adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation, held in the City Hall, Friday, April 5, 1877, at 7:30 o'clock P. M.

Present—President Drohan, Messrs. Pattberg, Smith and Sweeney.

Absent—Mr. Van Reipen.

On motion of Mr. Smith, the reading of the minutes of the last regular meeting, held March 29, was dispensed with, and they were approved as printed.

PRESSENTATION OF PETITIONS AND COMMUNICATIONS.

Petition of Hugh F. McKay, J. B. Cleveland and others for the appointment of Robert A. McKnight as assessor for the Sixth District. Received and laid on the table.

PRESSENTATION OF CLAIMS.

Claim of Daniel Runkle of \$3,805 48, judgment and costs obtained February 28, 1877, vs. the Mayor and Aldermen of Jersey City presented by Scudder & Vredenburg, attorneys. Received and referred to the Corporation Counsel.

Claim of Leon Abbett, Corporation Counsel, of \$108 48 for disbursements, April 30, 1876, to March 17, 1877. Received and referred to the Committee on Salaries and Claims.

Claims of McAvoy Bros., of \$32 53 for binding and repairing records, and \$173 31 for stationery, both received and referred to the Committee on Printing, Stationery and Supplies.

OFFICIAL COMMUNICATIONS.

Report of F. G. Wolbert stating that he had collected, as clerk of the First District Police Court fines for the month of March, amounting to \$131 80, which he had paid over to the City Treasurer. Received and ordered filed.

The City Comptroller reported the following receipts of the City Treasury March 29th to April 4th, both days included:

General tax account, total	\$71,718 90
Assessment account, total	841 01
Sinking Fund account, 1873, total	104 78
Sinking Fund account, 1876, total	93 32
Water account, total	934 12

The City Treasurer reported the following balances in the National Banks at the close of business April 5th, 1877:

Balance credit tax account	\$39,686 13
Balance credit assessment account	1,966 80
Balance credit water account	5,278 42
Balance credit sinking fund acc't, 1873	23,174 29
Balance credit sinking fund acc't, 1876	15,703 72

Both received and ordered filed.

The City Comptroller presented a requisition for stationery.

Received and referred to the Committee on Printing, Stationery and Supplies, with power.

REPORT OF THE CITY COMPTROLLER.

JERSEY CITY, April 5th, 1877.

To the Honorable the Board of Finance and Taxation:

Gentlemen—In accordance with the requirements of the city charter by an act of the Legislature, approved March 24th, 1873, I have the honor to make the following statement of the bonded debt of the city, April 1st, 1877:

General bonded debt	\$3,926,950
Assessment bonded debt	6,060,500
Water bonded debt	4,750,000

	\$14,737,450
Less bonds in Sinking Fund	770,000

\$13,967,450

Very respectfully,

SAMUEL C. NELSON, Comptroller.

Requisition from the City Marshal for 5 tons of egg coal and 5 tons of nut coal. Referred to the Committee on Printing, Stationery and Supplies with power.

Resolution from the Board of Aldermen in reference to the payment of interest on taxes and assessments.

Resolved, That in accordance with an act entitled "An act relating to arrears of taxes in Cities, Towns and Townships of this State and the payment thereof" approved February 13, 1877, and under authority of its provisions, the Board of Aldermen of Jersey City do hereby authorize and direct the City Collector to re-

ceive and collect upon all taxes remaining due and unpaid in whole or in part on the date of passage of said act (February 13th, 1877,) and which shall be paid on or before the first day of June, 1877, interest at the following rates that is to say upon all taxes paid on or before the first day of June 1877, interest at the rate of seven per centum per annum from the date on which such taxes became due and payable to the date of payment.

Resolved, That in all such cases of taxes paid under these resolutions, no other interest or penalties on such taxes paid within the times aforesaid shall be collected.

Resolved, That in cases of sales of land for taxes heretofore assessed and which have been purchased by the City Treasurer for the City the cost of advertising and auctioneers' fees in addition to the interest hereinbefore fixed shall be charged and collected by said City Treasurer on property which has been sold for any such taxes and upon the payment on or before June 1st, 1877, of such taxes and interest and cost as aforesaid in the cases provided for in this particular resolution, the proper officers of Jersey City shall respectively concede and surrender any certificate of sale of such property then held by Jersey City.

Resolved, That none of the provisions of the foregoing resolutions shall apply to taxes on lands which have been sold for unpaid taxes where the lands have been purchased at tax sales by parties other than the City Treasurer for the City, and the foregoing resolutions shall not authorize the receipt under the provisions thereof of any such taxes in cases where land or real estate has been sold for such taxes and bought by any other person than said city or some officer thereof for the use of such city, nor shall any lien upon real estate for taxes be released or affected, nor shall any sale of real estate for taxes or the delivery of any certificate or declaration of sale or deed therefor be stayed or delayed by reason of anything contained in the foregoing resolution.

Resolved, That the Board of Finance and Taxation be requested to take such action as will give due publicity to the above resolutions.

Referred to Committee on Taxes and concurrent resolutions with power.

Two concurrent resolutions from the Board of Public Works, one in reference to building viaduct under tracks of Pennsylvania Railroad Company at Factory street, awarding contract to Patrick Doherty; the other ordering paid certain claims. Both referred to the Committee on Taxes and Concurrent Resolutions.

Concurrent resolution from the Board of Public Works asking this Board to concur in the appointment of J. V. B. Vreeland as water registrar of the water works at an annual salary of \$2,500. Received and referred to the Committee on Finance.

Communication from the Corporation Counsel, recommending that the judgment obtained in the New Jersey Supreme Court in the suit of John Hughes vs. the Mayor and Aldermen of Jersey City, be paid; the warrant to be delivered upon the proper certificate of the Corporation Attorney. In connection with the above Mr. Smith offered the following resolution:

Resolved, That the judgment obtained in the New Jersey Supreme Court in the suit of John Hughes vs. the Mayor and Aldermen of Jersey City be paid and that a warrant be drawn in favor of Scudder & Vredenburg, attorneys of said plaintiff, for the sum of two thousand and nineteen dollars and ninety-four cents, being in full for damages, costs and interest; amount of damages, \$1,732 40; amount of costs, \$95 60; amount of interest from Oct. 8, 1875, to April 8, 1877, \$191 94; said warrant to be delivered upon the filing with the City Clerk a proper satisfaction piece approved by the Corporation Attorney and upon his proper certificate.

The President having called for the ayes and nays on the above resolution it was adopted unanimously.

REPORTS OF STANDING COMMITTEES.

Committee Taxes and Concurrent Resolutions reported adverse to concurring in the resolution from the Board of Public Works adopted March 20th, 1877, requesting this Board to concur in the awarding of a contract for taking

down and rebuilding fire engine house No. 7. On motion the report was received and the recommendation adopted.

On motion the Board took a recess for 5 minutes.

On re-assembling the Committee on Taxes and Concurrent Resolutions reported on concurrent resolutions from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works, March 21th, 1877, to wit.:

Resolved, That \$154.66 be paid to Warner & Carscallen for hay and feed for street department horses; \$302.50 to W. E. J. Saunder for medical attendance on street department horses from Oct. 27th, 1873, to Oct. 5th, 1875; \$23.77 to A. D. Phillips for hay and feed for street department horses; \$48.49 to John C. Anderson for shoeing horses and repairing tools, etc., street department; \$28.22 to Thomas Howe for painting at high service works; \$25.75 to McNab & Harlin Manufacturing Co for machinery supplies; \$391.69 to William Rumole for eighty lengths of six inch cast iron water pipe be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays, the report was received and the resolution adopted unanimously.

The Committee on Salaries and Claims reported on the claim of the New Jersey Free Press, recommending the adoption of the following resolution:

Resolved, That the sum of fifteen dollars be paid to Edmund J. Koch, editor of the New Jersey Free Press for printing corporation notices, from February 8th to March 2d, 1877.

The President having called for the ayes and nays on the above resolution, the report was received and the resolution adopted by the following vote:

Ayes—President Drohan: Messrs. Pattberg and Sweeney.

Nays—Mr Smith.

MISCELLANEOUS BUSINESS.

By Mr. Smith and carried—

Resolved, That the Clerk of this Board be Directed to request the Corporation Attorney to send an answer to the Board as soon as possible in regard to the matter of the one thousand dollar bond, referred to him.

On motion of Mr. Smith, the Board then adjourned.

JOHN T. VAN CLEEF, Clerk.

Regular meeting of the Board of Finance and Taxation held in the City Hall, Thursday, April 12, 1877, at 7:30 o'clock, p. m.

Present—All the members.

On motion of Mr. Smith the reading of the minutes of the last regular meeting held April 5, was dispensed with, and they were approved as printed.

PRESENTATION OF PETITIONS AND COMMUNICATIONS.

Communication from P. H. Horsley asking that his name be withdrawn from the list of applicants for assessorship of the Fifth district. Received and ordered filed.

Petition of W. W. Edwards and others for the appointment of W. W. Edwards as assessor of the Sixth District. Received and laid on the table.

PRESENTATION OF CLAIMS.

Claims of the New Jersey Free Press of \$82.20, for advertising corporation notices; claim of the Wacht am Hudson of \$26.50 for advertising corporation notices; claim of the W. cut am Hudson of \$7.29, for advertising corporation notices. All referred to the Committee on Printing, Stationery and Supplies.

Claim of Hugh F. McDermott with communication from his counsel, J. H. Lippincott, of \$8,500 for printing the official minutes of all the Boards from May, 1874, to and including February, 1877, received and referred to the corporation counsel.

OFFICIAL COMMUNICATIONS.

Communication from the Corporation Attorney in reference to a bond now in possession of the Hudson County National Bank for \$1,000, called bridge bond, the Corporation Attorney stated in the said communication that the bond is supposed to have been issued by the town of Bergen, February 1st, 1866, bearing interest at the rate of seven per cent., payable semi-annually, and was given for work done on bridge across Morris Canal, at Washington avenue, Lafayette; that there are a number of blank coupons attached to this bond and all the coupons up to February 1st, 1877, have been removed. The coupon of February 1st, 1877, was not signed by the Clerk of the town of Bergen; that the town of Bergen was authorized to issue bonds, with coupons attached, to the amount of \$6,000, payable in sums of \$1,000. In 1866 the town of Bergen was authorized to issue bonds to the amount of \$4,000 for the same work; it is impossible for the Attorney to say whether the bond in question was one of the bonds issued by the town of Bergen, but from the appearance the signatures and seal appear genuine, but that there are some points connected with the bond that do not look altogether right; the bond is numbered seven, and if the bonds were issued consecutively, the bond in question ought to bear a different number as the town of Bergen was only authorized to issue six bonds of \$1,000 each, by the act of 1865, and if the number of the bond is correct then the bond was issued prior to the act of 1866, coupon of interest due February 1st, 1877 not being signed throws a cloud of suspicion upon the bond. Attached to the communication was a copy of the bond. The communication and copy of the bond were referred to the Committee on Finance.

Concurrent resolution from the Board of Public Works in regard to the gross amount of money required by said Board during the three months ending July 1st, 1877. Received and referred to the Committee on Finance.

Concurrent resolution from the Board of Works in reference to the awarding contracts for furnishing about six thousand tons of anthracite coal. Referred to Committee on Taxes and Concurrent Resolutions.

Concurrent resolution from the Board of Public Works ordering paid certain claims, referred to the Committee on Taxes and Concurrent Resolutions.

The City Treasurer reported the following balances in the National Banks at the close of business, April 12th, 1877:

Balance credit tax account.....	\$21,749 51
Balance credit assessment account.....	3,760 95
Balance credit water account.....	7,606 45

Balance credit sinking fund acc't, 1873. 25,003 30

Balance credit sinking fund acc't, 1876. 17,825 01

The City Comptroller reported the following receipts of the City Treasury April 5th to 11th, both days included:

General tax, total.....	\$6,390 83
Assessment account, total.....	1,294 44
Sinking fund, 1873, account.....	1,769 94
Sinking fund, 1876, account.....	1,878 11
Water account.....	1,015 01

Both received and ordered filed.

REPORTS OF STANDING COMMITTEES.

The Committee on Finance reported on concurrent resolution from the Board of Public Works recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works April 3, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, and in accordance with the provisions of a supplement to the city charter approved April 3, 1872, this Board hereby appoints J. V. B. Vreeland Registrar of the Water Works for the year next ensuing, at an annual salary of \$2,500, and

Resolved, That the Board of Finance and Taxation be and are hereby requested to fix the amount of bonds to be furnished for the said Water Registrar for the next year be and is hereby not concurred in by the Board of Finance and Taxation.

The same Committee reported on a resolution from the Board of Aldermen requesting the Board of Finance and Taxation to appropriate a sum of money to defray expense of removing rotten trees and telegraph poles within the corporate limits of Jersey City.

The Committee reported adverse inasmuch as the Board has no legal right to make an appropriation for such a purpose.

The above reports were received and the resolution and recommendation adopted.

The same Committee reported on the petition of C. B. Hall, recommending the adoption of the following resolution:

Resolved, That 100 bonds of the denomination of \$1,000 each be issued by the Mayor and City Clerk under the corporate seal of the city in the stead and place of a bond for \$100,000 issued by the former City of Bergen called sewerage improvement bond numbered seventeen, and now held by the Union Dime Savings Bank.

Said bonds to be dated the date of last payment of interest on said bond of \$100,000 and to bear the same rate of interest and to be registered, each bond to bear on its face the following words, as suggested by the Corporation Counsel.

"This bond is one of one hundred bonds issued by the Board of Finance and Taxation of Jersey City, the aggregate of the one hundred bonds being in lieu of a certain bond of one hundred thousand dollars, denominated on its face city of Bergen sewerage improvement bond, which has been surrendered to the Mayor and Aldermen of Jersey City and cancelled."

provided that before the bonds are printed the petitioner, C. B. Hall, shall first deposit with the Board of Finance and Taxation a sum sufficient to cover all expenses, and be it further

Resolved, That the printing of said one hundred bonds be under the direction of the Committee on Printing, Stationery and Supplies, and the form of said bond to be submitted to and approved by the Corporation Counsel before they are printed.

A Report of the Committee on Taxes and Concurrent Resolutions, on concurrent resolutions from the Board of Public Works, recommending the adoption of the following resolution:

Resolved, That the following resolution, adopted by the Board of Public Works April 9th, 1877, to wit:

Resolved, That by and with the concurrence of the Board of Finance and Taxation, the contract for furnishing and delivering about 6,000 tons of anthracite coal at the water works at Belleville and high service works, be and is hereby awarded to John Hadden, Jr., at the price named in his proposal, viz., \$3 44 per ton of 2,240 pounds from the Lattimer mine, that being the lowest bid re-

ceived, and that the Corporation Attorney be and is hereby requested to prepare and have executed the necessary contract for the same, he and is hereby concurred in by the Board of Finance and Taxation.

On concurrent resolution from the Board of Public Works, ordering paid certain claims. The same committee reported, recommending the adoption of the following resolution:

Resolved, That the following resolution adopted by the Board of Public Works April 3d, 1877, to wit:

Resolved, That \$8 17 be paid to C. H. Binder for repairing basin on Palisade avenue; \$17 97 to J. C. Lawrence for repairing street department harness; \$283 35 to the National Metre Co for one 4-inc ingem metre; \$403 71 to A. C. Carman for carpenter work at engine house in Bright street, be and is hereby concurred in by the Board of Finance and Taxation.

The President having called for the ayes and nays on each of the above resolutions, including the one in reference to the issuing of one hundred bonds, the reports of the different committees, were received and the resolutions adopted.

Report of the Committee on Salaries and Claims on claim of Leon Abbett, recommending the adoption of the following resolution:

Resolved, That the sum of one hundred and eight dollars and forty-eight cents be paid to Leon Abbett, Corporation Counsel, for disbursements in attending official business from April 3d, 1876, to March 17, 1877.

The President having called for the ayes and nays the report was received and the resolution adopted unanimously.

The Committee on Printing, Stationery and Supplies reported on two claims of McAvoy Bros., recommending the adoption of the following resolutions:

Resolved, That the sum of ninety-two dollars and fifty-eight cents (\$92 58) be paid to McAvoy Bros. for rebinding and repairing records in the Collector's office from February 14 to March 5, 1877.

Resolved, That the sum of one hundred and seventy-three dollars and thirty-one cents (\$173 31) be paid to McAvoy Bros. for stationery furnished the City Comptroller, Treasurer, Collector, etc., from December 11, 1876, to February 2, 1877.

The President having called for the ayes and nays on each of the above resolutions the reports were received and the resolutions adopted unanimously.

By Mr. Smith, and carried—Moved, That the claim of W. E. J. Saunders be paid out of the appropriation ending 1876

MISCELLANEOUS BUSINESS.

On motion the Board took a recess.

On reassembling Mr. Pattberg offered the following motion: Moved, That we proceed to the appointment of assessors of the various districts for the ensuing year.

Mr. Smith moved to lay the motion on the table. The motion to lay on the table was lost.

Mr. Pattberg's motion having been put was declared carried.

By Mr. Pattberg, and carried—Moved, That the nominations be made by districts.

For the First District.—President Drohan nominated Edward S. Smith.

Mr. Smith nominated Wm. B. Schaffer and Smith Mead.

For the Second District.—Mr. Pattberg nominated Dennis McLaughlin.

Mr. Sweeney nominated Patrick Cronin.

Mr. Smith nominated George Beck, O. A. Howe.

For the Third District.—Mr. Sweeney nominated Hugh Dugan.

Mr. Smith nominated P. H. Nugent, Archibald White, and Thomas Regan.

* For the Fourth District.—Mr. Pattberg nominated Martin Logan.

Mr. Smith nominated J. M. Van Tassell.

For the Fifth District.—Mr. Van Reipen nominated John M. Park.

Mr. Smith nominated Jacob Perrine and Samuel Bridgart.

For the Sixth District.—Mr. Van Reipen nominated J. C. Clark.

Mr. Pattberg nominated John Craven.

Mr. Smith nominated A. A. Woodward, J. Fitch Mallory, J. C. Westervelt, A. Northrup, W. W. Edwards and Robert McKnight.

By Mr. Sweeney and carried: Moved, That the nominations be now closed.

The President appointed Messrs. Van Reipen and Smith to act as tellers.

The balloting was proceeded with and resulted as follows:

For Assessor of the First District—Edward S. Smith received four votes; W. B. Schaffer one vote.

For Assessor of the Second District—Dennis McLaughlin received four votes; Patrick Cronin one vote.

For Assessor of the Third District—Hugh Dugan, received four votes; P. H. Nugent one vote.

For Assessor of the Fourth District—Martin Logan received four votes and J. M. Van Tassell received one vote.

For Assessor for the Fifth District—John M. Park received five votes.

For Assessor of the Sixth District—John Craven received two votes, J. C. Clark received two votes, and J. F. Mallory, one vote.

Edward S. Smith having received four votes he was declared Assessor of the First district.

Dennis McLaughlin having received four votes he was declared Assessor of the Second district.

Hugh Dugan having received four votes he was declared Assessor for the Third district.

Martin Logan having received four votes he was declared Assessor of the Fourth district.

John M. Park having received five votes he was declared Assessor of the Fifth district.

The President ruled that there was no appointment of Assessor of the Sixth district, no one receiving a requisite number of votes.

By President Drohan:

Resolved, That the members of this Board whose terms of office have not expired do hereby tender their thanks to Garret D. Van Reipen and Simeon H. Smith, the retiring members, for the courtesy and unanimity which has marked their deliberations while members of this Board. The resolution was adopted.

By Mr. Pattberg and carried: Moved, That a vote of thanks be tendered to the President, Martin M. Drohan, for his impartiality as presiding officer of this Board.

By Mr. Pattberg and carried: Moved, That a vote of thanks be tendered to John F. Van Clee for the efficient manner in which he has acted as clerk of this Board.

By Mr. Smith, and carried—Moved, That a vote of thanks be tendered to the editors and reporters of the different newspapers for their fairness in reporting and publishing the proceedings of this Board.

By President Drohan, and carried—Moved, That a vote of thanks be tendered to Timothy Long, City Marshal, for his kind attendance upon this Board and his untiring efforts to promote the comfort of the members.

By Mr. Van Reipen, and carried—Moved, That a vote of thanks be tendered to the citizens who have attended the meetings of this Board for their patience and long suffering, together with their anxious waiting and hearty support.

On motion of Mr. Pattberg the Board adjourned sine die.

JOHN T. VAN CLEEF, Clerk.

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